



GRESHAM & DAWSON,
Stationers,
No. 58 BROADWAY,
Cor. Exchange Place,
NEW YORK.

THE LIBRARIES
COLUMBIA UNIVERSITY
Ms Coll. Carnegie Corp.
Journal
Jan. 1872 - Oct. 1878
Andrew Carnegie. personal
1

January 1st 1872

1	Sundries To Stock up			
4	Carnegie Moman & Co. A Carnegie holds $\frac{2}{5}$ th interest in the "Union Iron Mills" of Pittsburgh Capital Stock \$500,000. ⁰⁰	200,000		
	They also have a Cash Capital of \$60,000. ⁰⁰ A C holding $\frac{2}{5}$ th	60,000	260,000	
5	Moman & Carnegie Brothers A Carnegie holds $\frac{2}{5}$ th interest in the "Lacy Thorne" Co. Capital Stock \$75,000. ⁰⁰	30,000	30,000	
6	Keystone Bridge Co Stock A Carnegie holds certificates for 1200 Shares at a par value of \$50. ⁰⁰ This constitutes $\frac{1}{5}$ th total Capital	60,000	60,000	
7	Geo. W. Pitner & Co. A Carnegie is a special partner in this concern having a $\frac{3}{8}$ interest in Profits & Losses and contributing as his share of Capital Stock	10,000		
	This amt paid Pitner & Co by C & Co May 27 th 1871 for which we hold their receipt dated July 26 th 71	6,000	16,000	
8	Pittsburgh Locomotive & Car Works A Carnegie holds certificates viz 11 for 50 Shares, 12 for 50 Shares, & 13 for 50 Shares, Total of 130 Shares at a par value of \$100. ⁰⁰ per Share	13,000	13,000	
9	Superior Iron Co. A Carnegie holds certificates viz No 24 for 200 Shares & No 67 for 67 Shares 267 Shares at a par value of \$100. ⁰⁰	26,700	26,700	
55	Y. M. Mercantile Library Bk. A Carnegie holds Certificate No 107 for 150 Shares at a par value of 10. ⁰⁰	1,500	1,500	
10	Columbia Oil Co Stock A Carnegie holds certificates viz No 683 for 500 Shares & No 695 for 135 Shares 635 Shares at a par value of 50. ⁰⁰	31,750	31,750	

January 1st 1872

1	Lundries Co Stock etc			
16	Lochiel Iron Co			
	A Carnegie holds Certificate no.			
	15 for 40 Shares at par value of \$100 ⁰⁰	4,000	4,000	
45	Pacific & Atlantic Telegraph Co Stock			
	A Carnegie holds Certificate viz			
	No 3580 for 29 1/3 Shares			
	" 500 " 300 "			
	" 529 " 80 "			
	" 530 " 80 "			
	Total of 337 1/3 Shares at			
	a par value of 25 ⁰⁰ per share	84,325	84,325	
17	Third National Bank Stock etc			
	A Carnegie holds Certificate viz			
	209 for 15 Shares 220 for 10 Shares			
	Total 25 Shares at par value of 100 ⁰⁰	2,500	2,500	
61	Pullman Palace Car Co Bonds			
	A Carnegie holds registered Bonds			
	Nos 1124 to 1189 = 66 Bonds @ 1000 ⁰⁰	63,000	63,000	
46	Pullman Palace Car Co Stock			
	A Carnegie holds the following Certificate			
	Number 1489 for 50 Shares			
	" 1057 " 100 "			
	" 1058 " 100 "			
	" 1059 " 100 "			
	" 1060 " 100 "			
	" 1061 " 100 "			
	" 1125 " 250 "			
	Total of 800 Shares at a			
	par value of 100 ⁰⁰ per share	80,000	80,000	
25	New York Transfer Co Stock			
	A Carnegie holds certificate no.			
	69 for 100 Shares of Stock at par \$100 ⁰⁰	10,000	10,000	
40	Central Transportation Co Stock			
	A Carnegie holds certificate viz			
	491 for 200 Shares			
	1359 " 145 " There was sent to			
	1010 " 150 " D Cameron Harrington			
	740 " 110 " Certificate for 1280 Shares			
	541 " 100 " Total 1245 Shares at			
	572 " 110 " par value of 50	63,250	63,250	

January 1st 1872.

1	Indries To Stock a/c			
47	Southern Transportation Co Stock.			
	A Carnegie holds the following Certified.			
	Number 36 for 80 Shares			
	" 237 " 1 "			
	" 254 " 20 "			
	Total of 101 Shares at value 50 ⁰⁰	5,050	5,050	
65	Clark County Mo Bonds.			
	7% Bonds nos 81 to 84 = 4 and 1/4 % 144			
	Total of 6 Bonds par value 500 ⁰⁰ ea	3,000		
	8% Bonds Nos 11, 12, 40, 44, 45. at a par value of 500 ⁰⁰ ea 5 Bonds.	2,500	5,500	
66	Scotland County Mo Bonds.			
	Bonds Nos 16, 17, 18, 63 to 70, 75, 81, 82, 97, 98, 187, 190. Total of 20 for value 2,000 ⁰⁰	20,000	20,000	
68	Town of Memphis Mo Bonds.			
	Bonds Nos 1, 21, 22, 23, 25, 26, 28 = 7 at a par value of 1,000 ⁰⁰ each	7,000	7,000	
Voic	Pennsylvania R.R. Stock			
	Certificate held by A. Carnegie viz			
	Number 82548 for 200 Shares			
	" 82358 " 1136 "			
	" 22547 " 200 "			
	Total of 1536 Shares at a par value of 50 ⁰⁰ <u>Cash 3 Bonds 12</u>	76,800	76,800	
43	Union Pacific R.R. Stock			
	A Carnegie holds certificate No A3983 for 100 Shares par value 50 ⁰⁰	5,000	5,000	
21	Alexandria & Fredericksburgh P.P. Stock.			
	A Carnegie holds Certificate No 100 for 100 Shares at par value 100 ⁰⁰	10,000	10,000	
63	Alexandria & Fredericksburgh P.P. Bonds.			
	A Carnegie holds Bonds Numbers 562 to 571 inclusive 10 Bonds at a par value of 1,000 ⁰⁰	10,000	10,000	
26	Iowa R.R. Contracting Co Stock.			
	A Carnegie holds certificate No 46 for 20 Shares par value 1,000 ⁰⁰ ea	20,000	20,000	

January 1st 1871

1	Sundries To Stock a/c			
44	Illinois & St Louis Bridge Stock			
	A Carnegie holds Certificates viz			
	23 for 31 Shares .96 for 13 shares			
	128 " 156 " .129 " 167 "			
	130 " 83 " .136 " 533 "			
	137 " 167 " . Total of 950			
	Shares at a par value of 100. ⁰⁰	95.000	95.000	
	Ans. 141 for 50 Shares at a par value 100. ⁰⁰	-000	-000	
48	Keosauqua & Hamilton Bridge Co Stock			
	A Carnegie holds certificates no's			
	24 for 50 Shares			
	90 " 1070 "			
	92 " 20 "			
	Total of 1140 Shares at par value			
	of 100. ⁰⁰ per share	114.000	114.000	
49	Newport & Cincinnati Bridge Stock			
	A Carnegie holds Certificates viz			
	Numbers for 325 Shares			
	" 114 " 25 "			
	" 115 " 25 "			
	" 116 " 25 "			
	" 117 " 25 "			
	" 118 " 25 "			
	Total of 450 Shares at a par			
	value of 100. ⁰⁰ Shares	45.000	45.000	
34	Davenport Railway Construction Co Stock			
	A Carnegie holds Certificate No			
	9 for 150 Shares par value 100. ⁰⁰	15.000	15.000	
57	North American Life Insurance Co Stock			
	A Carnegie holds Certificate No			
	19 for 60 Shares par value 35. ⁰⁰	2.100	2.100	
56	Allemania Fire Insurance Co Stock			
	A Carnegie holds receipts for 10 shares			
	at a par value of \$25. ⁰⁰	250	250	
100	Carnegie Kloman & Co Opns a/c			
	Balance Due A Carnegie as per state			
	ment January 1 st 1872. General a/c	88.723 84		
	Balance Due A Carnegie Dividend a/c	12.240	100.963 84	

January 1st 1872

1	Sundries To Stock of			
28	Union Transportation Co Stock A Carnegie owns Certificate for 60 shares stock at a par value of 50 ⁰⁰ held by Adams Express Co	3,000	3,000	
29	Empire Transportation Co Stock A Carnegie owns certificate for 50 shares at a par value of 50 ⁰⁰ per share, held by Adams Express Co	2,500	2,500	
14	Springer Harbaugh Lease A Carnegie holds 1/40 of above lease at an approximated value of	5,000	5,000	
11	Pichey Herron & Co Lease A Carnegie holds 13 1/2 % of above lease at an approximated value of	20,000	20,000	
107	Piper & Shiffley Amt due A Carnegie as a member of above firm now Keystone Bridge Co	6,000	6,000	
68	Keokuk & Hamilton Bridge Bonds A Carnegie holds the following Bonds 901 to 1000 = 100. 574 to 600 = 27. 900. 14, 15, 16, 17, 18. 375, 376, 377, 378, 379, 473, 474 475, 476, 537, 539, 401 = Total of 147 at a par value of 1000 ⁰⁰	147,000	147,000	
60	Union Pacific Land Grant Bonds A Carnegie holds 50 Bonds at a par value of 1000 ⁰⁰ <u>Entire is in Cash</u>	50,000	50,000	
39	Chillicothe & Omaha RR Association A Carnegie has paid on his subscription to 100,000 ⁰⁰ stock of this Company. - on per receipts in safe.	30,000	30,000	
104	Surplus of This amount loaned by A Carnegie to Mr Lewis during 1871	93 45	93 45	
35	Morgan Improvement Co Stock A Carnegie holds receipts of this Company for 50,000 ⁰⁰ on a/c of 1/10 of the Capital Stock David McCandless having a 1/2 interest in these a/c of all profits & losses.	50,000	50,000	

January 1st 1872

91 Collateral ap^d Co.
 6 Keystone Bridge Co Stock
 Certificate No 10 for 400
 Shares held as collateral by 3rd
 National Bank Pittsburgh
 par value 50⁰⁰ per share 20000 ✓ 20000 ✓

1 Stock ap^d To Sundries
 58 The Southern Railway Security Co
 A Carnegie Subscribes for 300
 Shares of Stock in above Co
 at a par value of 50⁰⁰ per
 share 10 Monthly payments 15000 ✓
 15 St Helens Land Venture
 In company with others
 A Carnegie Subscribes \$175,000⁰⁰
 in payment of a tract of land
 bought from Angus Clarke
 his interest being 12% of
 above sum or 21,875 ✓ 36,875 ✓

25 New York Transfer Co Stock
 93 To Dividend ap^d
 A temporary Certificate for
 25 Shares of Stock No 78
 on which a receipt of 25⁰⁰
 per share is given as a dividend
 was handed in Jan^y 1st. The
 regular Certificate can be
 obtained by a payment of \$50⁰⁰
 per share more.
 Dividend 25 Shares @ 25⁰⁰ ea 625 ✓ 625 ✓

9 Superior Iron Co.
 93 To Dividend ap^d
 40% on 267 Shares at a par
 value of 100⁰⁰ declared Jan^y 1st 72 10,680 ✓ 10,680 ✓

January 2nd 1872

9	Sundries To Superior Iron Co			
103	T.M. Carnegie			
	He holds out of the Dividend from Superior Iron Co - \$10,680. ⁰⁰ - The sum of 5595 ⁸⁰ and gives I & Co his due bill dated Jan'y 18 th handing the balance to Chd Co	559580		
100	Carnegie Roman & Co			
	This amt handed them by T.M. Carnegie Jan'y 19 th	508420	1068000	

	February 16 th			
104	P.I.H. Carnegie To			
100	Carnegie Roman & Co			
	This amount advanced by Chd Co on order of A Carnegie for P.I.H.C. to purchase a lot on Mt Washington	127690	127690	

10	Columbia Oil Co To			
93	Dividend ap			
	This Dividend declared Jan'y 1 st 2 ⁰⁰ per share 635 shares	1270	1270	

100	Carnegie Roman & Co			
10	To Dividend ap Columbia Oil Co			
	Columbia Oil Co dividend placed in hands Chd Co by T.M.C Jan'y 19 th	1270	1270	

1	Stock ap To			
100	Carnegie Roman & Co			
	Stock given T.M. Carnegie in payment of Stock purchased Paid by the "Mills" July 3 rd 72	1800	1800	

February 16th 1872.

96 100	Charity ac To Carnegie Kroman & Co Subscription to the "School of Design" paid in Pgh by Mills	100	100
61 100	Pullman Palace Car Co Bonds To Carnegie Kroman & Co Bonds Nos 1275 & 1276 bought from Jno H Vandeventer by A. Carnegie he giving Vandeventer an order on C. K. & Co in payment of same for	2000	2000
100 120	Carnegie Kroman & Co To Profit & Loss This amt collected on the ac of Naly of Louisville considered lat. A & Co: 76 ^{ths} amount to	708 62	708 62
25 93	New York Transfer Co Stock To Dividend ac This amt of Dividend on Jan'y 1 st less Tax & Interest	439 07	439 07
1 131	Stock ac To D. W. C. Bidwell Collected 1/2 Dividend on Pullman Palace Car Co Stock Collected 2 Coupons on Bonds held for his ac Above collections made Nov 15 th 71	15 40	55
46 93	Pullman Palace Car Co Stock To Dividend ac Feb'y 15 th 3 rd per share on \$20000	2400	2400

February 16th 1872

61	Pullman Palace Car Co Bonds			
93	To Dividend a/c			
	Coupons on C & H Bonds @ 20 ⁰⁰	1280	1	1280
93	Sundries To Dividend a/c			
68	Scotland County Bonds			
	16 Coupons @ 22 ²⁰ each	355	20	
26	Central Transportation Co			
	Dividend declared January 1 st 72	177	1	
27	Southern Transportation Co			
	Dividend declared January 1 st 72	100	70	
28	Union Transportation Co			
	Dividend declared January 1 st 72	90		
29	Empire Transportation Co			
	Dividend declared January 1 st	62	50	2379 40
104	Suspense a/c To			
2	Stock a/c			
	This amt loaned to John Scott's son-in-law and repaid by him see Cash Jan'y 27 th	100		100
2	Stock a/c To			
132	Walter Kettle			
	Pullman Dividends collected for his a/c during 1871	55		55
2	Stock a/c To Sundries			
133	Thomas Morrison			
	Balance due him see the Statement Letter Book folio 747	1255	83	
134	Andrew Henderson			
	Balance due him see the Statement Letter Book folio 745	903	49	
135	Andrew Martin			
	Balance due Letter Book 749	406	54	2565 86

February 29th 1872.

166	Jandries To Scotland County Bonds			
134	Andrew Henderson			
	2. 8% Bonds No ^s 17 & 165. \$1000. ⁰⁰			
	each sold him @ 500. ⁰⁰ each	1.000		
136	Geo Fauder			
	2-8% Bonds No ^s 16 & 164. \$1000. ⁰⁰			
	sold him @ 500. ⁰⁰ each	1.000		
133	Thomas Morrison			
	2-8% Bonds No ^s 18 & 163. \$1000. ⁰⁰			
	sold him @ 500. ⁰⁰ each	1.000		
135	Andrew Martin			
	1-8% Bond. \$66 value \$1000. ⁰⁰			
	sold to him @ 500. ⁰⁰	500		
140	Profit & Lf			
	7-8% Bonds sold to above parties @ 50% of their par value	3500		7.000
<hr/>				
	March 1 st			
134	Andrew Henderson To			
95	Expense a/c			
	Expenses paid on Bonds sent to him in Allegheny this day	1.50		1.50
<hr/>				
120	Profit & Lf To.			
16	Lachiel Iron Co			
	Closed in this manner by instructions of Mr Carnegie as a Total Lf	4000		4000
<hr/>				
170	Profit & Lf To.			
23	Union Pacific R.R. Stock			
	100 Shares at a par value 50. ⁰⁰	5000		
	Sold at 39 1/4 less commission	3918.35		1.081 65

March 1st 1872

68 Town of Memphis Bonds
93 To Dividend ap.
7 Coupons due today @ \$35.⁰⁰ 248 85 248 85

65 Clark County Bonds
93 To Dividend ap.
5 Coupons due today @ 40⁰⁰ 200 200

6 March 8th
91 Keystone Bridge Co Stock
To Collateral ap.
Certificate #10 for 400 Shares
returned upon payment of
Note at 3rd National Bk Bk
400 Shares Par value 50 20000 20000

✓ Stock of To
134 John McIntosh
Balance due him after the
purchase of 1 New East & West Bridge Bond
100 Shares East Bridge Stock &
1 Share Central Transportation Co
Stock see last statement 36 05 36 05

✓ Stock of To
113 Adams Express Co ap.
This Balance Due Adams Express
Co as per Statement Mch 1st 72 2619 2619

34 Adams Express Co Stock.
w To Stock of
Certificate for 60 Shares owned
by A. Carrière but held as
Collateral by Adams Express Co
above ap par value 50⁰⁰ 3000 3000

March 8th 189200
Void
00Stocks ap To
Penna R.R. Stock.

The 1136 Shares held by
Drexel & Co on the Omaha Loan
ap will be in this way taken
from Penna R.R. Stock ap.
and entered in an ap of its
own called R.D. Barclay Trustee
1136 Shares @ 50⁰⁰ ea 56800 56.800

125 R.D. Barclay Trustee

122 To Drexel & Co M^d G

Loan made Aug 15th 71
and handed R.D. Barclay to
invest in Penna R.R. Stock
Joint ap M^d Scott & Tarrance 70.000 70.000

124 Omaha Loan ap To

125 R.D. Barclay Trustee

Barclay purchased 1136 shares
Penna R.R. Stock @ 61.⁵³⁷
3 Stamps bought

69952.50

75

69953.257

125 R.D. Barclay Trustee

124 To Omaha Loan

Dividends Received on the
1136 Shares Penna R.R.

2840

2840

00 Omaha Loan To

00 R.D. Barclay Trustee

Barclay paid Int up to Jan
3rd 72 on 70000 Loan Entry & Paid 1946 37

1946

37

1946 37

March 8th 1872.

124	Onaha Loan To			
124	Drexel Morgan & Co			
	Int on 70000 Loan from Jan'y			
	3 ^d to April 3 rd 88 days	1197 77	1197 77	
124	Drexel Morgan & Co			
124	To Onaha Loan			
	1136 Shawanna R.R. Stock			
	sold by them @ 60% less Tax &c			
	and adding 1 Days Interest	687 88 48		
	341 Penn R.R. allotments sold			
	58 1/2 less 50% and Comm & Taxes	3002 04	98790 52	
91	Collateral of To Sundries			
141	Pullman Palace Car Co Bonds			
	32 1 Bonds No. 2 1127 1/2 1158 held by			
	The Nat Bank of Commerce 1000 ⁰⁰	32,000	32,000	
146	Pullman Palace Car Co Stock			
	350 Shares held by Nat Bank of			
	Commerce par value 100 ⁰⁰	35,000	35,000	
146	Trust of			
	50 Shares Pullman Palace Car Co Stock			
	belonging to J. C. Thomson held by			
	Nat Bank of Commerce 100 ⁰⁰	5,000	5,000	
26	Central Transportation Co Stock			
	585 in Nat Bk of Commerce 50 ⁰⁰	29,250		
	480 in Narruburgh (M.C.) 50	24,000	53,250	
20	Penn R.R. Stock			
	Certificate 82547 for 200 Shares held			
	by Drexel M & Co N.Y. @ 70000 Loan 50 ⁰⁰	10,000	10,000	
4	Keystone Bridge Stock			
	Certificates 90 for 200 Shares and 49			
	for 300 Shares held by D. McCandless			
	as Morgan Superintendent of Loan and			
	upon closing of that acc handed			
	to J. M. Carnegie of New York to be given			
	500 Shares at par value 50 ⁰⁰	25,000		
	Certs 57 3/4 2 1/2 55 1/2 sent to be exchanged			
	by J. M. Carnegie from 100 @ 50	5,000	30,000	

March 8th 1842

91	Collateral of To Sundries			
30	Adams Express Co Stock.			
	60 Shares held by Adams Ex			
	on their open a/c @ 50 ⁰⁰	3.000		3000
28	Union Transportation Co Stock			
	Certificate for 60 Shares held			
	by Adams Express Co @ 50 ⁰⁰	3.000		3000
29	Empire Transportation Co Stock			
	Certificate for 50 Shares held			
	by Adams Express Co @ 50 ⁰⁰	2500		2500
60	New York & Hamilton Dodge Bonds.			
	27 Bonds No 574 to 600			
	held by Gilman Jms Co on			
	24000 ⁰⁰ Loan @ 100 ⁰⁰	27.000		27.000
17	Third National Bank Stock			
	Certificate 209 for 15 Shares			
	and 220 for 10 Shares @ 100 ⁰⁰	2500		2500
	held by T.M. Carnegie Esq.			

March 9th

w Stock of To

127

Bills Payable

The following notes given
David McCordle to pay the
Loan, made to invest in Morgan
Improvement Co Stock. he having
paid the installments, and A.C.
having received the Cash repaid
by Morgan Improvement Co upon
closing up that a/c

Notes dated and Time viz

Aug 16th 71 - 6 Mos Due July 19th 10.000

Oct 3 - 71 - 6 Mos Due April 6 10.000

Nov 1 - 71 - 6 Mos Due May 4 10.000

Dec 18 - 71 - 6 Mos Due Jan 21 10.000

Jan 20 - 72 - 6 Mos Due July 20 10.000

50.000

March 9th 1872

103 T. M. Carnegie To
 27 Stock ap
 A due bill held by T. Carnegie
 dated Jan'y 30th 1871 for 6,967.06 6,967.06 ✓

114 K. M. Carnegie Bro.
 127 To Bills Payable
 The following notes given to
 Wm Phillips Pres A. V. R. & Co by
 me for their ap - Viz -
 February 1st 1872 @ 3 months 25,000 ✓
 " 1st 1872 @ 4 " 25,000 ✓
 " 1st 1872 @ 5 " 25,000 ✓
 " 1st 1872 @ 6 " 25,000 ✓ 100,000 ✓

46 Pullman Palace Car Co Stock
 91 To Collateral ap
 These certificates returned by
 The National Bank of Commerce
 No 1061 for 100 Shares
 " 1125 " 250 "
 Total of 350 Shares @ 100^{cs} 35,000 ✓ 35,000 ✓

103 T. M. Carnegie To
 27 ~~Carnegie K. M. Carnegie~~ Stock
 Amount of a due bill held
 by T. Carnegie dated Dec 31st 71
 given by T. M. Carnegie for the
 charge made against A. C. in his
 ap with C. K. & Co for Beams for
 the Bgh Opera House ap of T. M. C. 6,175 6,175 ✓

127 New York & Cleveland Gas Coal Co
 100 To Carnegie K. M. & Co
 Amount paid H. Phipps Jr Treas
 Jan'y 15th on above property 10,097.52 10,097.52 ✓

March 11th 1872.

100	Carnegie Roman ^d Leg		
120	To Profit ^d Leg		
	This proportion $\frac{2}{5}$ th of amt		
	Collected from John Haley		
	of Louisville after being considered		
	entirely lost	388 54	388 54

March 13th

56	Allemania Insurance Leg		
98	To Dividend a/c		
	Dividend declared March 1 st	25	25

March 18th

100	Carnegie Roman ^d Leg		
120	To Profit ^d Leg		
	$\frac{2}{5}$ th of amount collected from		
	"New York Elevated Railway" after		
	being considered lost	309 12	309 12

98	Expense a/c To		
119	Iowa N. R. Contracting Leg		
	$\frac{1}{4}$ of Amt paid for Office Maps	575	575

March 20th

106	R. I. N. Carnegie To		
100	Carnegie Roman ^d Leg		
	This amount paid him per		
	order of J. Schoyer Jr & Co.	123 10	123 10

96	Charity To		
60	Rebuck & Hamilton Bridge Bonds		
	Bond no 14 presented this		
	day To Mrs. Jos. S. Smith		
	having been held by me for		
	her a/c per value 1	1000	1000

March 22nd 1872.

140	Trust of To Sundries			
136	Andrew Martin			
	Scotland County Bond No 66			
	held by me for his ac par	1,000	1,000	
133	Thomas Morrison			
	Scotland County Bonds 18 th 63			
	held by me for his ac par 1000 ⁰⁰	2,000	2,000	
136	Geo Lauder			
	Scotland County Bonds 16 th 64			
	held by me for his ac par 1000 ⁰⁰	2,000	2,000	
108	J Edgar Thomson			
	Certificates of Pullman Palace			
	Car Co Stock held by me			
	for his ac as follows			
	Number 751 for 100 *1395			
	" 752 " 100 *1396			
	" 758 " 50 *1397			
	Par value 100 ⁰⁰ Total 250 Shares	2,500	2,500	

March 30th

57	North American Mutual Life Ins Co			
93	To Dividend ac			
	declared July 1 st 1872 3.0%	63	63	

April 2nd

93	Sundries To Dividend ac			
6	Keystone Bridge Co			
	Dividend Louisville Shares	1,200		
	Dividend on Carnegie Shares	2,400	3,600	
44	Union Pacific Land Grant Bonds			
	35 Coupons @ 55 ^{cts} to Left Tot	1,209 69	1,209 69	
29	Empire Transportation Co			
	Dividend declared April 1 st	62 50	62 50	
28	Union Transportation Co			
	Dividend April 1 st	90	90	
9	Superior Iron Company			
	Dividend handed C K Kellogg			
	by John Scott.	528 70	528 70	

April 2nd 1872

14th Fundris To Springer Harbaugh Lane
 20th Pgh M Wayne & Chicago R.R. Stock
 50 Shares of Stock sent to close
 ap at a par value of 100⁰⁰ 3000
 120 Profit & Loss
 This amount lost (to close ap) 2000 5000

April 10th
 14th Trust ap To
 91 Collateral ap
 Certificate of J E Thourons
 held by Nat Bank of Commerce
 returned this day 50 Shs @ 100⁰⁰ 5000 5000

61 Pullman Palace Car Co Bonds
 91 To Collateral ap
 Bonds Nos 1127 to 1148 held
 by Nat Bank of Commerce
 returned to day 22 @ 1000⁰⁰ 22,000 22,000

12th New York & Cleveland Gas Co
 89 To Henry Phipps Jr Treas
 What advanced by the Treas
 on my ap to Jan'y 1st see
 statement dated April 1st 72 26,614.54
 Paid Sol Schoyer Legal Expenses
 on January 26th 1872 1398.20
 3 Months Int @ 9% 630.30 28,643.04
 Lef amt paid H Phipps Jr Treas
 Jan'y 15th 1872 by C.W. & Co 10097.52
 Interest for 76 days @ 9% 171.66 10,269.18
 Balance due H Phipps Jr Treas 18,373.86

100 Carnegie Roman & Co
 90 Interest & Exchange
 Allowed on Dividend of Apr 1st 244.80
 Allowed on General of Apr 1st 1658.40 1,903.20

April 10th 1872

116	A Carnegie Personal			
100	To Carnegie Roman			
	1/3 of present made Mrs Roman			
	Costing 525 ⁰⁰ ÷ 1/3	175 00	175	✓
<u>April 15th</u>				
20	Penn RR Stock To			
43	Dividend of			
	Sale of 240 Shares of Allotment			
	dollars as a Dividend April ¹⁵ th			
	Sold by Drexel & Co	2097 87	2097 87	✓
43	Sundries To Dividend of			
100	Krook & Hamilton Bridge Co Bonds			
	146 Coupons @ 40 ⁰⁰ less Tax 50¢	5767		✓
20	Central Transportation Co Stock			
	Dividend declared April ¹⁵ th 72	1771		✓
27	Southern Transportation Co Stock			
	Dividend declared April ¹⁵ th 72	100 70	7638 70	✓
00	Profit & Loss To Suspense of			
00	Suspense of			
	A Carnegie purchased 200 Coupons			
	N & H Bridge Bonds from M Johnston			
	paying him 40 ⁰⁰ in Cash	800		
	A C sold them @ 40 ⁰⁰ less Tax of 50¢ ea	790	10	
140	Profit & Loss To			
77	Ph St Wayne & Chicago RR Stock			
	Loss on sale of the 30 Shares			
	received at Warbaugh Lane	270	270	✓
<u>April 26th</u>				
00	Iowa R.R. Contracting Co			
00	To Interest & Exchange <u>Entry Cash</u>			
	7% on all loans to this date	56 27	56 27	✓

May 7th 1872

✓ Stock &c Co.
 126 St Louis Bridge Loan
 A Carnegie and J. C. Thomson
 together owe 200000⁰⁰ to the
 St Louis Bridge borrowed from
 Nat Bank of Commerce Phila
 A Carnegies 1/2 amounts to 100.000 100.000

100 Carnegie Moman & Co
 141 To Miss M. A. Robinson
 This amount handed M. C.
 for her ap April 14th as her
 security for Letter of Credit 4000 4000

May 15th
 93 Sundries To Dividend &c
 46 Pullmans Palace Car Co Bonds
 65 Coupons @ 20⁰⁰ 1300
 61 Pullmans Palace Car Co Stock
 Dividend 3⁰⁰ per share on 800 Shares 2400 3700

June 7th
 63 Alexandria & Fidsbg R.R. Bonds
 93 To Dividend &c
 10 Coupons @ 40⁰⁰ each less Tax 399 87 399 87

July 1st
 93 Sundries To Dividend &c
 28 Union Transportation Co Stock
 Dividend declared July 1st 90
 29 Empire Transportation Co Stock
 Dividend declared July 1st 62 50
 26 Central Transportation Co Stock
 Dividend declared July 1st 1771
 27 Southern Transportation Co Stock
 Dividend declared July 1st 100 70
 25 New York Transfer Co Stock
 Dividend declared July 1st 500
 10 Columbia Oil Co Stock
 Dividend declared July 1st 952 50 3476 70

July 1st 1872

100	Sundries To Carnegie Monac & Co		
95	Expense of		
	paid Em Turner patent fee on		
	Clip-Lock Patent	25	25
13	Mowing Property		
	A Carnegie and others make a		
	purchase of some property and M ^{rs}		
	CK & Co pay her 1 st installment	3.000	
	CK & Co pay her 2 nd installment		
	on above property June 29 th	6.250	9.250
90	Miss M Interest & Exchange		
	A mount due CK & Co on a/c as		
	averaged see statement July 1 st	384.48	384.48
124	Bills Payable		
	Then two notes paid by Mills		
	see July Statement		
	Note due April 6 th paid Apr 15 th	10.000	
	Note due May 4 paid May 15 th	10.000	20.000
100	Carnegie Monac & Co To Sundries		
93	Dividend of		
	10% per month on Mills Stock		
	*192.000 ⁰⁰ Jan'y Feb'y March April		
	May & June 1920.	11.520	11.520
11	Pichey Monac & Co		
	Dividend declared May 15 th	3.937 50	3.937 50
90	Interest & Exchange		
	Due by average on a/c to L Co	2.107 73	2.107 73
67	Missouri Iowa & Nebraska R.R. Bonds		
119	To Iowa R.R. Contracting Co		
	Am't of subscription paid to		
	I.R.R. Co. on a/c of above Bonds		
	received this day Nos 388 to 413		
	& 901 to 904 = 30000 ⁰⁰ @ 60%	18.000	18.000

July 1st 1892

119 130	Iowa R.R. Contracting Co To Wm Leighton	This amt paid by N.C. for ap of Wm Leighton having been transferred in Contracting Co. and placed to Cr of A Carnegie	9,000	✓	9,000
11 93	Pichey Herron & Co To Dividend ap	This dividend declared May 15 th	3937.50	✓	3937.50
26 91	Central Transportation Co Stock To Collateral %	585 Shares held by Nat Bank of Commerce on St Louis Loan Certificate 512, 541, 740, 1010. ³⁴ 1359. Total 585 Shares 50 ⁰⁰ par value	29,250	✓	29,250
115 100	A Carnegie Personal To Carnegie Roman & Co	Income Tax paid in Rgh by Mills July 8 th	1,200.20	✓	1,200.20
115 124	A Carnegie Personal To Bills Payable	<u>July 17</u> Draft to order of P. S. Meyer & Co Dated July 14 th @ 60 days due Sept 15 th given in Paris	6,000	✓	6,000
61 91	Pullman Palace Car Co Bonds To Collateral %	Remainder of Bonds Nos 1149 to 1155 held by Nat Bank of Commerce Phila on St Louis Budget Loan returned May 27 th . 10 Bonds 1000 ⁰⁰	10,000	✓	10,000

July 18th 1892.

✓	Sundries To Stock of			
104	Mr Tho ^t A Scott			
	Paid him on acc of purchase of			
	333 Shares Ill ^W St Louis Bridge Stock @ 10 ⁰⁰			
	*6500 ⁰⁰ in County Bonds @ 50%	3250	✓	
108	J Edgar Thomson			
	Paid him in County Bonds as above	3250		6500 ✓
1	Stock of Sundries			
104	Tho ^t A Scott			
	Amount due him on settlement			
	of P ^t Car Co dividends see folio 53			
	Letter Book containing statement	5090 50	✓	
	Due T. A. Scott for purchase of			
	333 Shares Ill ^W St Louis Stock	3330	✓	
	1 Coupon P ^t Car Co Bonds not			
	Credited in Statement Jan ^y 1 st (close)	20	✓	8440 50
108	J Edgar Thomson			
	Due on purchase of 333 Shares			
	Ill ^W St Louis Bridge Stock @ 10 ⁰⁰	3330	✓	3330
	for			
123	Pool of St Louis Bridge Stock To Sunds			
104	T. A. Scott			
	his 1/3 of the profits on sale			
	of 500 Shares @ 20 ⁰⁰	1511 68		
108	J. E. Thomson			
	his 1/3 of profits on sale 500			
	Shares Stock @ 20	1511 69		
✓	Stock of Profit & Loss			
	A Carnegie's 1/3 profits with			
	all expenses added, see the Letter			
	Book folio 667 for full Statement	6976 63	✓	10,000 00

July 18th 1892

6	Keystone Bridge Co Stock			
106	To Paper & Shifter			
	This amount received from R.B. on old ap and invested by Th.C. in Keystone Bridge Co Stock he purchasing 70 Shares new issue @ \$50	3500		
	This Stock is in A Carnegie's name		3500	

August 1st.

93	Sundries To Dividend of			
41	Pullman Palace Car Co Bonds			
	65 Coupons due Aug 15 th	1300		1300
46	Pullman Palace Car Co Stock			
	Divd 3 rd per Share 800 Shares			
	Due August 15 th	2400		2400
6	Keystone Bridge Co			
	Dividend J.W. Linnell Stock	1200		
	Dividend my 800 Shares	2400		3600
45	Clark County 7% Bonds			
	At 10 th then full due (6) Ex			
	Coupons @ 35.00 less 1 st Collection for	209		209

Sept 1st.

143	Mrs S.B. Francis To			
2	Stock of			
	This amount advanced in 1891 to Purchase P.P. Car Co Stock 33 Shares at par \$200	3300		3300

Sept 15th.

100	Carnegie Norman & Co			
6	To Keystone Bridge Co Stock			
	Special dividend declared Aug 1 st and collected by C.W. and placed to Cr of Carnegie	2400		2400

September 15th 187291
20

Collateral of To

Penna R.R. Stock of

The following Certificate of
Stock sent in error to take
the place of Keystone Bridge Stk
held formerly by D M Audleap
now held by J M Carnegie

No 82547 for 200 Shares

" 82548 " 200 Shares

Total of 400 Shares par value 50⁰⁰ 20,000 20,000144
2

Geo Lander Dr

To Stock of

This amount due A C
for Cash advances, Duties
paid on Machinery &c see
Statement Aug 26th 1872 Letter
13008 folio 157

1279 54 1279 54

136
2

Geo Lander Dr

To Stock of

Balance due A Carnegie
Jan 1st 1871 See Statement
No 8 Letter 13008 folio 154

89 28 89 28

Sept 28th115
136

A Carnegie Personal By

Geo Lander Dr

While in London A C recd from

Lander 1800 £ Ex 110⁰⁰ Gold 113⁷⁵ 10,018 41 10,018 41

Dr

172 Shares Penna R.R. Stock

@ 58.²⁵ currency - bot in London 9976

Commission & Stamps 21 75

100 £ @ 5.50 currency handed

Lander in London 550 00

Due A Carnegie

See Statement - Letter of Morgan & G -

10,547 75

529 34

September 28th 1892

116 145	A Carnegie Personal To Thomas Graham Nottingham This proceeds of 250 £ recd by A C from Graham placed to his credit for investment @ 5.50		1.37500	1.375
100 11	Sept 30 Carnegie Woman's Ed. Cg To Pichey Huron's Ed. Cg This amt recd by them Sept 26 th as a dividend from R.N. Ed. Cg		886542	886542
October 1 st				
93 60	Sundries To Dividend % New York & N. Bridge Bonds 146 Coupons @ \$40.00 ea due today	5.840		
26	Central Transportation Co. Stock Dividend Oct 1 st 1265 Shares @ \$1.40	1.771		
27	Southern Transportation Co. Stock Dividend Oct 1 st 101 Shares	100.70		
28	Union Transportation Co. Stock Dividend Oct 1 st 605 Shares @ .250	90		
29	Empire Transportation Co. Stock Dividend Oct 1 st 50 Shares @ 2 1/2 %	62.50	7.86420	
140 136	Trust % To Geo. Lander Tr. Certificate \$9,019 for 142 Shares Pun. R. & N. Stock held by me in trust at a par value of \$50.00 Certificate \$23 for 50 Shares of N. & N. Bridge Stock at a par value of \$100.00 held in trust for him 5 Bonds of N. & N. Bridge Co. held in trust \$80 to \$84 \$1,000 ea	8.600 5.000 5.000		18.600

October 1st 1872

103	M Carnegie To			
✓	Stock			
	A due bill held by A Carnegie dated April 6 th 1869 Pgh.	500	500	
	A duplicate receipt for money loaned never repaid dated Pgh July 8 th 1869	2,000	2,000	
	<u>Oct 4th</u>			
110	Omaha Bridge Expense %			
115	To A Carnegie personal %			
	A draft accepted by A Carnegie to order of Messrs. Fisher Brothers given Jedgar Thomson for services as Hunter on Omaha Bridge Bond London July 4 th	6,000	6,000	
111	Phila & Erie Expense %			
115	To A Carnegie personal			
	Paid for cable dispatches while in Europe in 1872 ^{19.50} 29.75	49 25	49 25	
	<u>Oct 7th</u>			
40	California & Texas Railway Construction Co			
✓	By Stock %			
	A subscription to the stock of this Company made this day by A.C. for the sum of	12,500	12,500	
	<u>9th</u>			
40	California & Texas Ry. Co.			
124	To Bills Payable			
	1 st installment on his subscription with 7% interest added. 1 st installment is	12,500		
90	Interest on same due	131 25		
	This Draft is by G.T. Munbhaan Treas ^r dated Oct 8 th accepted October 9 th falling due December 8 th 1871 & pay able at this office		12,631 25	

October 14th 1872

10	Columbia Oil Co			
93	To Dividend $\frac{1}{2}$			
	Dividend notes declared 1 st	635.00	635	
✓	Sundries To Stores $\frac{1}{2}$			
110	Omaha Bridge Expense $\frac{1}{2}$ Bonds			
	April 7 th Printing Prospectus	72 75		
	" 14 th Cable dispatch	27 50		
	" 17 th Cable dispatch	65 50		
	" 21 st Cable dispatch	26 70		
	" 23 rd Cable dispatch	35 50		
	" 25 th Cable dispatch	27		
	" 27 th Two Cable dispatches	111 01		
	" 29 th Cable dispatch	42 28		
	May 2 nd Cable dispatch	83		
	" 14 th Cable dispatch	17		
	" 5 th Cable dispatch	26 50		
	" 6 th Cable dispatch	27 20		
	" 11 th Directors Lunch at meeting	25		
	" 12 th Cable dispatch	47 10		
	" 26 th Letter of Audit	32 06		
	July 11 th Printing agreements	20		
	" 20 th Incidental Expense	59 84		
	Aug 10 th Cable dispatch	44 80		
	" 14 th Cable dispatch	20		
	" 18 th Cable dispatch	11 75	3.996 43	
85	St Louis Bridge Expense $\frac{1}{2}$			
	March 14 th Printing Prospectus	21		
	April 1 st Cable dispatch to London	26 88		
	" 6 th Cable dispatch to London	28 28		
	June 7 th Letter of Audit	3.931 67		
	July 6 th Letter of Credit	73 92	4.081 75	

October 14th 1872

✓	Sundries To Stock &c			
111	Phil & Erie Bond Expense &c			
	Aug 29 th Cable dispatches	47	56	
	Oct 6 th Expenses	24		
	25 th Cable dispatch	40		
	Nov 3 rd Cable dispatch	35		
	25 th Cable dispatch	26	50	
	27 th Cable dispatch	25	50	
	Dec 17 th Cable dispatch	26	21	
	19 th Cable dispatch	29	50	
	21 st Cable dispatch	69	70	323 97

84	Middletown Bridge Expense &c			
	There was allowed A Carnegie according to contract for commission on this Bridge the sum of	10.000	10.000	

✓	Stock &c To			
84	Middletown Bridge Expense &c			
	There has been received on &c of about 70.000 ⁰⁰ the following			
	March 23 rd Cash received from the	2,068	56	
	May 11 th Kipton Bridge Co	431	44	
	August 20 th on a prof Pump Comm.	1,177		
	Jan ¹⁸⁷¹ 25 th on Middletown taken	3,145	85	
	May 31 st by A Carnegie	1,329	78	8,152 63

11	Richey Herron & Co			
93	To Dividend &c			
	Third dividend declared Sept 30 th &c collected by Carnegie & Co	8865	42	8,865 42

10	Pen R R Stock			
91	To Collateral &c			
	Certificate 82547 for 200 Shares returned by Drexel Morgan & Co			
	on payment of 10.000 ⁰⁰ Loan &c	10000	10.000	

October 14th 1872

64 119	Schuyler County Bonds To Iowa R.R. Co Loan 1/2 Bonds 1000 ⁰⁰ of Schuyler Co. Mo. given me @ 50% 6 out of 12 that All due from the Company @ 500 ⁰⁰ 3,000 3,000		
Void \$	Expense To Thos. A. Scott. Proceeds of a Pullman Palace Car & Coupon collected by me for his 1/2 and credited in dividend 1/2 in error Aug 15 th 1872 20 20		
108 98	J. Edgar Houston To Expense Payment made in full of his share of Pool of I & St Louis Budget Stock Dec 19 th 80 80		
90 136	Interest in Exchange To Wm. Franks Estate Int @ 7% from April 1 st to Oct 1 st on Balance from that date 15 21 15 21		
127 114	Bills Payable To Kloman & Carnegie Bros Notes given A.W.R.R. dated Feb 1 st 1872 3, 4, 5, & 6 mos, having paid and new notes given the 1/2 is closed in these books N & C Bros having assumed payment of them Feb 1 st 3 mos Due May 4 20,000 1 st 4 " Due June 4 20,000 1 st 5 " Due July 4 20,000 1 st 6 " Due Aug 4 25,000 100,000		

October 17th 1892.

38	Southern Ry Security Co Stock			
✓	Do Stock % Certificate #368 for 300 Shares rec'd Oct 10 th upon payment of last installment 300 Shares @ 50 ^{cts}	15,000	15,000	
140	Trust Co To Landries.			
129	Do Edward Hutchinson He hold for his % Certificate #3247 for 5 Shares Central Trust Co @ 50 ^{cts}	250	250	
129	Wm Evans He hold for his % Certificate #3248 for 2 Shares Central Trust Co @ 50 ^{cts}	100	100	
	Oct 19 th			
✓	Stock % To			
85	St Louis Bridge Expense % This amount charged and collected in Pool % of this Stock see little book 667 for this	4,081 75	4,081 75	
120	Profit & Loss To			
115	Profit & Loss Exp % This amount of Expense to be deducted from Profits on sale of the Bonds and not charged in open ac.	7473 95	7473 95	
114	Norman & Carnegie Bros			
11	To Chichey Herrow & Co They received on Oct 19 th as a Dividend from N & C a cheque for Isabella Furnace Co's notes } due Mar 10 th & Mar 13 1893 } Jug & Co Note due Mch 13 1893 Less int allowed for holding notes Total Dividend of which A.C. owns 3/4 th amt to	9,870 85 5,697 33 5,697 33 4,197 57	25,463 08 525 08 24,937 50 18,703 13	

October 23rd 1872

155	Bills Receivable To Sundy			
114	Thomas Ed Carnegie Bros			
	The following notes returned to me by N Ed C Bros			
	Cha Bella Furnace Co }	5697 33		
	Due Mch 7 th 10 th 1873 }	5697 33		
	Jug Ed Co, due Mch 13 th 73	4197 57		
		75592 23		
90	Interest deducted from N Ed C Bros	524 88		
	Total To credit of N Ed C Bros		75067 35	
140	Trust of To			
137	John McIntosh			
	Certificate #3265 for 3 Shares of			
	Central Trust Co for \$ @ par 600	150		150
18	Carnegie Ed Co			
93	To Dividend of			
	Profits on Work to July 1 st 1872	15839 14		
	" " " to Oct 1 st 1872	12008 40		
	Total Profits	27847 54		
	May 1/6 interest amounts to		4641 26	
20	Penna R.R. Stock To			
127	Drexel Morgan & Co			
	Purchase Sept 20 th of 800 Shares			
	as per statement the date 24 th			
	200 Shares @ 57 1/2 r comm	11450		
	400 " @ 57 1/4 r "	22900		
	200 " @ 57 1/2 r "	11500		45900

October 25th 1872

115 J Carnegie Personal
 122 To Drexel Morgan & Co
 Draft on J S Morgan & Co to pay
 Letter of Credit 2419,212 @ 110 9/16
 Int'r @ 11923⁰⁰ Sold @ 112 7/16 1347391
 Draft on Drexel Morgan & Co to pay for
 243700⁰⁰ @ 52 1/2 rc 7/10⁰⁰ Sold @ 112 7/16 8023514276 26

122 Drexel Morgan & Co
 20 To Penna R.R. Stock.
 Sale of 800 Shares as per the
 Statement of October 24th 1872
 21st sale 400 Shares @ 58 1/8 of Comm 23400
 22nd " 100 " @ 58 1/2 " 583750
 22nd " 100 " @ 58 1/8 " 5850
 23rd " 200 " @ 58 1/2 " 116750 4676250

28th
 122 J Carnegie Profit
 To Interest & Exchange
 3% on 50000⁰⁰ for 4 mos & 3 days 57250
 9% " 50000⁰⁰ " 10 days 125
 9% " 37500⁰⁰ " 1 Month 28150
 9% " 25000⁰⁰ " 1 Month 18750
 9% " 12500⁰⁰ " 1 Month 9375 1200.

122 Drexel Morgan & Co To Funds
 120 Profit & Loss for
 Commissions on sales of
 Bonds D.M. J.S. R.R. 3000,000⁰⁰ 45000
 90 Interest on Penna R.R. Stock sold at
 Buyers option 5 days 91675⁰⁰ @ 6% 9754500975

- See folio 32 - Void -

October 31st 1872

6	Myston Bridge Lea Foot.			
174	To Bills Payable			
6	Paid in full of 160 Shares allotment	4000		
90	by note of Six Months @ 7% Int on 4000	135		4.635
6	Paid J th Linville and a drawn by him	3750		
90	by note of six Months @ 7% Int on 4500	11250		3.86250
The above notes are dated Nov 1 st the first to order J. M. Carnegie Treas The second to order J th Linville Esq both falling due May 1 st 1873 and payable at Union Iron Mills Pgh.				

114	Monan ^d Carnegie Bros To Funds			
118	To Davenport Ry. Co. Esq			
	For amount of their loan assumed by me on the 21 st inst	50.000		50.000
90	To Interest & Exchange			
	On above note since assumed by me			
	\$50.000 ⁰⁰ 4 Mos & 3 days @ 9%	1550		
	\$50.000 ⁰⁰ 10 day Oct 21 to Nov 1 st 9%	125		
	\$37500 ⁰⁰ 1 Month from Nov 1 st to Dec 1 st 9%	28125		
	\$25.000 ⁰⁰ 1 " " Dec 1 st to Jan 1 st 9%	18750		
	\$12500 ⁰⁰ 1 " " Jan 1 st to Feb 1 st 9%	9375		2.23750

115	Bills Receivable To			
114	Monan ^d Carnegie Bros			
	The following notes received on % to my order dated			
	Nov 1 st at 4 months	1275625		
	Dec 1 st at 4 "	1275625		
	Jan 1 st at 4 "	1275625		
	Feb 1 st at 4 "	1275625		51.025

90	Interest & Exchange			
108	To J Edgar Thomson			
	on Pullman Dividends recd Apr. July & Oct 1872 @ 7%	7166		7166

November 1st 1872.

155	Bills Receivable			
170	To Profit nd Loss			
	Received from C. J. Bushnell			
	Two notes dated Nov 1 st 1872	10,000		
	and both running one year	10,000		
	on % of Omaha Bridge Bldg		20,000	
155	Sundries To Bills Receivable			
40	Cal ^m Texas Ry. & Co			
	Gave them note of K. Loman nd			
	Carnegie Bldg dated Nov 1 st @			
	4 months in payment of my			
	second installment due today	12,500		
90	Interest nd Exchange			
	4 mos interest @ 6% added into			
	face of note.		256 25	1275 625
104	Suspense nd To Sundries			
129	To Wm Coates			
	1 N th N th Bridge Coupon	40		
139	Edward Hutchinson			
	3 N th N th Coupons @ 40 ⁰⁰	120		160
136	Geo Sander To Trust %			
140	Trust %			
	has Certificate for 172 Shares			
	Run a R.R. Stock withdrawn			
	to be sold @ par 50	8,600		8,600
6	Keystone Bridge Co Stock			
93	To Dividend %			
	Declared on 960 Shares			
	in my name 3 rd each	2880		
	on 480 J th Lenoir 3 rd ea	1440		4320

November 12th 1872

108 J Edgar Thomson
88 To Accor Notes %
Paid him in full for
162 Coupons of N^o 1st Bridge
Co giving Cheque for \$2,765.79
and three Shorted Notes of
N^o 1st B.R.R. at 34th and 5th Mos
Amounting to 1238.07 & Int
on three Notes of \$88.82 3803 03
Deduct interest as above 88 82
Charge J E Thomson 371421

50 Penna R.R Stock
91 To Collateral %
Certificates of Stock Returned
No 82547 for 200 Shares
No 82548 200 Shares
Total of 400 @ 50⁰⁰ 20.000 20.000

59 General Expense % To
36 Drafts By O G
account Paid Edward
Matthews for Office Rent to
Nov 1st 1872 at a Charge 500 500

11 Kichey Herrow & Co To
93 Dividend %
Amt of dividend collected
by C. W. A for my %s declared
October 1st see statement in
Letter H Phipps Jr 1870313 1870313

November 12th 1872.

140	Trust of To Sundries				
136	Geo Fayder Sr				
	A Co holds in trust for G L Certificate No 49 for 100 Shares Western Pur Co @ 100	10.000			
145	Thomas Graham				
	A Co holds for T Graham a certificate of W Car Co for 20 Shares @ 100 ⁰⁰ of which he owns 1/2 other 1/2 or 10 shares	1.000			
146	M D Loomis				
	is owner of. joint 1/2 with Graham on Certificate No 50 W Car Co 10 Shares 100 ⁰⁰	1.000			
87	H Phipps Jr Treas				
13	To N Y W Co Gas Coal Co				
	This must charged Gas Coal Co and audited Phipps in error. this entry now made to the 1/2 of H & J Treas	18373 86	18373 86		
108	J Edgar Thomson To				
12	N Y W Co Gas Coal Co				
	This amount advanced by me for his 1/4 on Stock of this company	7.610 64	7.610 64		
120	Profit & Loss To				
12	N Y W Co Gas Coal Co				
	These amounts deducted by me from balances due to J A Scott for his 1/4 interest in the above company	7.610 64			
12	W Phillips for his 1/4 interest in the above company	7.610 64	15.221 28		
12	Stock 1/4 To				
12	N Y W Co Gas Coal Co				
	My 1/4 interest in company	7.610 65	7.610 65		

November 12th 1872

12	N Y nd C Gas Coal Co		
v	To Stock ^{rs}		
	This amount advanced by mem ^{rs} of stock in this company	20345 05	20345 05

12	N Y nd C Gas Coal Co Stock		
v	To Stock ^{rs}		
	Certificate No 27 for 400 Shares at a par value of 50 ⁰⁰ purchase 400 @ 50 ⁰⁰	20250	20250

116	Sundry ^{rs} To A Carnegie personal		
128	Mansfield C nd L nd M Bond ^{rs}		
	for amt expended in Europe of Telegrams on negotiations	306 28	
118	Davenport Ry. Co. Co		
	for amt expended in Europe of Telegrams on negotiations	306 28	61216

B. B. M^{rs}

64	U. S. R. R. Land Grant Bonds		
120	To Profit nd Loss		
	Profits on 114 Bonds bought Jan'y 9 th 1872 sold at different times	14580 29	14580 29

104	Suspense ^{rs}		
v	To Stock ^{rs}		
	This amount paid to Mr Lewis Sanders Dec 20 71	55	55

November 14th 1872

100	Carnegie Noman & Co		
105	To W ^m Coleman Guspena &c		
	Proceeds of Note recd from W ^m Coleman and discounted in payment on the Money Purchase June 29 th see Statement dated July 1 st	2500	
90	To Interest & Exchange		
	On amount received from J M Carnegie on Miss Robinsons \$4000 ⁰⁰ 6 Mos @ 8% p ^{an} na	160	
	On Averaged % of Credits as per Statement Dated Oct 1 st 1872	1676 05	
114	To Noman & Carnegie Bros		
	for Richey Herrons & dividend charged N & C Bros error should be charged to C N & Co see folio 31	18703 13 23039 18	
100	Sundries To Carnegie Noman & Co		
124	Bills Payable		
	Note dated Jan 20 th 72 6 Mos paid by C N & Co July 20 th 72	10000	
114	Noman & Carnegie Bros		
	For 2 notes of Leabell & Furnace Co and 1 note of J & J Co see sub see folio 32	15067 35	
7	Stock &c		
	Payment made on N.Y. & C. L. C. Co which was thought paid and then % credited in error with payment	10097 52	
90	Int & Exchange		
	For payment on N.Y. & C. L. C. Co installment 6 Mos int of 9%	454 38	
	8% on average of sub statement Oct 1 st	391 54	
56	Alleman & Insurance Co		
	Installment of 12 th per share paid on 10 Shares Nov 11 th	125 00 36135 79	

November 16th 1872

140	Trust $\frac{1}{2}$ To			
124	John McIntosh			
	N ^o 11 Bond No 2453			
	held in Trust for his $\frac{1}{2}$ per	1.000		1.000
<hr/>				
	18 th			
155	Bills Receivable To			
114	Morgan & Carnegie Bros			
	The following notes of M ^{rs}			
	Lewis Oliver & Phillips given on			
	$\frac{1}{2}$ of Draft dated Nov 14 th 1872			
	at 30 days for 10000 ⁰⁰ on me by			
	N ^o 11 le Bros			
	Nov 5 th order of N ^o 11 le Bros 5 mos	14900		
	14 th order of do 4 "	5.000		9.900
<hr/>				
100	Carnegie Morgan & Co			
17	To Third National Bank for			
	Dividends Nos 16 th & 14 for			
	150 ⁰⁰ each collected in C ^h	300		300
<hr/>				
	20 th			
114	Morgan & Carnegie Bros			
124	To Bills Payable			
	Draft dated Nov 16 th @ 30 days			
	on Carnegie accepted 29 th 1872			
	payable at 57 Broadway on			
	Dec 17 th & 19 th 1872	10000		10.000
<hr/>				
93	Sundry $\frac{1}{2}$ To Dividend $\frac{1}{2}$			
100	Penn R.R. Stock			
	5% declared payable May 31 st 72			
	on 800 Shares then held by C & C @ 50 ⁰⁰	2000		
	5% payable November 31 st on 400 Shares	1000		
146	Pullman P Carls Stock			
	3 ⁰⁰ per Share on 800 Shares due 10 th	2400		
61	Pullman P Carls Bonds			
	20 ⁰⁰ each coupon on 60 Bonds due 10 th	1200		6.700

November 29th 1872

117	Third National Bank Stock			
93	To Dividend %			
	Dividends Nov 16 th 1871 due			
	May 1 st 72 Nov 1 st collected by			
	Atk & Co deposited in C.R. Valley	300		300
	<u>25th</u>			
89	Sundries To Genl Expense			
118	Draft Ry. & Co			
	Their proportion see statement	678	79	
119	Bowen R.R. Co			
	Their Proportion see statement	678	79	
101	Suspense %			
	Chas & Co R.R. Co proportion May	103		
	Do since May see statement	527	98	
98	Expense %			
	My proportion to close % to date	678	79	2667 33
9	Superior Iron Co To			
93	Dividend %			
	Dividend declared Nov 1 st on			
	stock held by me	5000		5000
	<u>29th</u>			
100	Carnegie Steam & Co			
117	To Bills Payable			
	Draft dated Pgh Nov 25 th 72			
	at 30 days after date order C.R. Valley			
	Payable Dec 28 th 72 B & W	10000		10000
105	Wm Coleman Suspense %			
13	To Money Purchased %			
	This amount paid for his			
	% by Chas & Co and charged			
	me. see Chas & Co statement Oct 1 st			
	Amount was paid June 19 th 72			
	returned July 1 st	2500		2500

November 29th 1872.

144	Mrs M. A. Robinson To Sundries			
100	To Carnegie Museum			
	This amount paid by letter to to close her acct of \$4000. ⁰⁰ Europe	1578	50	
115	To Carnegie			
	For this amount advanced her by Carnegie in Europe as per the Statement rendered her.	21	21	50
<hr/>				
90	Puna R.R. Stock			
90	To Dividend $\frac{1}{2}\%$			
Ex	Dividend 2 nd per share on 800 shares declared May 30 th	2	000	
	Dividend 2 nd per share on 400 shares declared today	1	000	3,000
<hr/>				
Dec 1 st				
155	Alle Receivable To Sundries			
64	To M. I. & N. P. R. Bonds			
	30 Coupons @ 35 ⁰⁰ Gold each.			
	Due Dec 1 st 72 for which I took note of Iowa R.R. Contracting Co @ 4 mos with int included			
	30 Coupons @ 35 ⁰⁰ Gold each	1,050		Gold
90	To Int'l Exchange			
	on above note @ 7% 4 mos 3 days	25		Gold 1,075
<hr/>				
93	Sundries To Dividend $\frac{1}{2}\%$			
64	M. I. & N. P. R. Bonds.			
	30 Coupons @ 35 ⁰⁰ Gold	1,050		
63	Alex & Co Taxby R.R. Bonds			
	10 Coupons @ 35 ⁰⁰ Gold	350		
	Premium on Gold 350 ⁰⁰ sold	44	20	1,444 20

December 7th 1872

143	Mr J B Francisco			
90	To Int'l Exchange			
	low made Dec 19/70 to buy			
	Pullman Bonds 3300. Int on			
	same 2 years @ 6% amount	396	396	
100	Sundries To Carnegie Kloman & Co			
40	Cal & Texas Ry. Co			
	A note dated Dec 10 th my order			
	for 6375 ⁰⁰ which include 125 ⁰⁰			
	int for 4 mos @ 6% This			
	note given in full 3 rd assessment	6250		
90	Int'l Exchange			
	6% on 6250 ⁰⁰ given Cal & Tex Ry Co	125	6375	
155	Bills Receivable			
	This note given in full of %			
	of two notes exchanged see			
	entry below dated Dec 10 th to			
	my order payable 6 mos date	5,185 18	5,185 18	
			11,560 18	
100	Carnegie Kloman & Co To Sundries			
155	Bills Receivable			
	Notes of Leabilla Furnace Co			
	One dated Oct 4 th 5 mos	5,697 33		
	2 nd Other dated Oct 7 th 5 mos	5,697 33	11,394 66	
90	Int'l Exchange			
	35 days int on 5,019. ⁶⁶ @ 9%	44		
	96 days int on 5,063. ⁶⁰ @ 9%	121 52	165 52	
			11,560 18	
90	Int'l Exchange			
	Error in Mr Os's Calculation			
	see statement of this date			
			11	
			11,571 18	

December 17th 1872.

2	Stock & Co			
1	Geo W. Pitman & Co	This amt assessed as my interest in G. W. Pitman firm for which I have found correct %; entries for which have been made closing old stock entry Nov 5	10.000	10.000
146	Thomas Graham	See entry #94 this		
140	To Trust & Co	book entry No 50. 4 th This amount charged his % for Pullman Palace Car Co Stock which I did not buy but on which I allow him dividends same as paid by P. Car Co 4 shares @ 110. ⁰⁰ par 100	440	440
120	To P rd Loss for antover	par on 10 ⁰⁰ per share	40	
140	Trust & Co			
145	Thomas Graham	This amount had by me as Pullman Palace Car Co Stock but as I have no stock I give him dividends same as if I had on 4 shares Nov 18 th issued Certificate No 50 for 4 shares	440	440
120	Profit & Loss To			
11	Rickey Herron & Co	This amount to close % as all receipts for it were Cr to dividend % and the firm dissolved & % settled	20.000	20.000
20	Pull R R Stock Co			
120	Profit & Loss			
2	balance to close % lost		1.738 75	1.738 75

December 17th 1872

155

144

Bill Receivable To

Henry Phipps Jr.

A note dated Dec 14 1872 to my
order for 4 months signed by
H.P.J. amounting to

25,000

25,000

There is deposited with this note
as Collateral the following stock
Certificate #53 for 100 Shs Registered Co
" # 20 " 540 " N York City

90

133

Interest & Exchange

31²⁵

To Thomas Morrison

Average @ 7% on Credits

109 74

" @ 7% on Debits

75 12

34 62

144

155

Henry Phipps Jr To

Bill Receivable

Note & Collateral as above
dated Dec 14 sent to E.A. Chubb
Phila for discount. proceeds sent H.P.J.
by E.A.C. & Co

25,000

25,000

90

136

Sunds To Interest & Exchange

George Lauder Jr.

7% on Debits to date

419 90

7% on Credits to date

358 87

61 03

7

7

Stock of To

Geo. W. Putner

Receipt dated July 26th 71
charged as a portion of my
interest in this firm and
instead there was a debit %
on said book of Putner's
because of losses closing all
% of interest

6,000

6,000

January 24th 1873.

100	Carnegie Mowman & Co			
90	To Interest & Exchange			
	Charged us by CV & Co on			
	the Isabella Co notes see folio			
	31 the Journal	525 58		
	Charged CV & Co see folio 32	524 88		
	Amt to be charged CV & Co	— 70	— 70	
114	To Mowman & Carnegie Bros			
	Draft accepted Dated Nov 16 th			
	payable Dec 19 th for their %	10.000	10.000	
	Interest on notes given by			
	N & W Co to pay loan from			
	Davenport Ag Co see folio 34	1212 50	1212 50	
	These amounts are transferred			
	to CV & Co per their orders			
155	To Bills Receivable			
	Notes were discounted for %			
	CV & Co by DM & Co and	48.000		
	they drew at sight for			
	The discount amounted to	2062 78		
	The Balance standing to			
	their Credit in DM & Co Bank	21294	50.27572	
00	To Interest & Exchange — — —			
55	To Bills Receivable			
	Three notes of Lewis Oliver			
	& Phillips returned them by	5000		
	Mr A C upon Payment of 50%	4900	9.900	
	See folio 47			
	Above notes were taken to Cash			
	by Mr Carnegie Dec 23 rd 72.			
40	To Interest & Exchange			
	Average % of Debits from Oct			
	1 st 72 to Jan 1 st 73			
	164363 ² 70 days @ 9%	2876 35	2876 35	

January 2nd 1873.

100 Audries To Carnegie Monan & Co
 155 Bills Receivable

The following notes discounted

in folio #6 by S.M.V.G.

J. M. Ritter	4 mos	553274	
McIntosh Humphell & Co	Oct 29.4	4000	
Chess Smyth & Co	Oct 21.5	5000	
Geo H. Ritter	Sept 27.4	704027	
Chess Smyth & Co	Oct 21.5	5000	
Wilson Glass & Co	21.5	5000	
Proger & Buckfield	28.4	457479	
Lewis Oliver Phillips	28.4	4000	
Chess Smyth & Co	28.4	512798	
Wilson Glass & Co	21.5	5000	5027572

114 Monan & Carnegie Bros

The following drafts given
 on afs of Dfr accepted by me
 dated Nov 16th 72 for 10,000.⁰⁰

Note of Lewis Oliver Phillips	Nov. 5 mos	4900	
" " Do	14.4	5000	9900

127 Bills Payable

Note of A Carnegie June 21
 renewal of one due that date
 paid of Morgan Imp Co

90 Interest & Ex Change 10.000 10.000

On notes renewed for afs
 of A Carnegie Charged by
 M Holmes for

47250
 47375 94625

127 Bills Payable

Draft of Crd lev due
 20th Dec for which there
 remitted amount and as
 A. Harabent deposit and
 pay ment were made from
 G. H. M. C. Private Co

10000 10.000

90 Interest & Ex Change

Average of % Credits from
 Oct 1st 1872 to Jan 1st 1873
 \$94,360.⁰⁰ for 44 days @ 9%

103796 103796

January 1st 1873

Dr Sundries To Dividend %				
For dividends due and payable today as follows				
26	Central Transportation Co	Dividend 1265 Shares @ \$42.00	1.771	
27	Southern Transportation Co	Dividend 101 Shares @ 1 ⁰⁰ 2/3 %	100 70	
28	Union Transportation Co	Dividend 60 Shares @ 1.50	90	
29	Cumhur Transportation Co	Dividend 50 Shares @ 1.25	62 50	
25	A. Y. Lumber Co	Dividend 125 Shares @ 5.00	625	2.649 20

14	A. Y. & Co Gas Coal Co Stock			
140	To Profit & Loss			
	Certificate No 5 for 445 Shares at par value 50 ⁰⁰ ea	22250	22250	
	handed me with instructions to enter to Profit & Loss of \$ this 14 day of January same being profits on trade made by A. Y. in Pittsburgh			

Jan 1 st 1873				
120	Profit & Loss			
2	To Stock %			
	This amt of net profits less expenses see balance now transferred to close of \$ for 1872	234.128 33	234.128 33	

2	Stock % To			
4	C. & N. & Co Stock %			
	A Carnegie owns 2/5 of the entire Stock 50000 ⁰⁰ . left amt. Owned by Vanderwort & Bontrager			
	amtg to 20000 ⁰⁰ deduct 2/5 th	8.000	8.000	
	Carl Capital 150000 ⁰⁰ " 2/5 th 60000 ⁰⁰	2400	2400	

January 1st 1873

98	Expense % To Sundries.			
116	To A Carnegie			
	This amt of balance of his personal			
	I transferred to close for 1872	29,616	49	
96	Charity			
	This amt given by A C in 1872			
	transferred to close of	57,331	53,349	64
90	Interest & Exchange To Sundries			
142	To Mrs Anna M Aitken			
	This amt int remitted for			
	transferred to close of for 1872	224		
98	To Expense %			
	This Balance transferred to			
	close of for 1872	4,827	26	5051 26
120	Sundries To Profit & Loss %			
147	Ill M St Louis Bridge Street			
	I hold 50 Shares which at par 100 ⁰⁰	5,000		
	I only paid S Roberts 10 ⁰⁰	500		
	As all Stock & Bonds must be entered			
	at par I give P&L Cr with Diff of	4,500		4,500
62	M. I. & A. T. R. Bonds			
	I hold 30 Bonds at par 1000 ⁰⁰	30,000		
	I only paid S. R. R. Co. leg 600 ⁰⁰ & a	18,000		
	I Cr P&L with difference of	12,000		12,000
67	Schuyler County Bonds			
	I hold 6 Bonds at par 1000 ⁰⁰ ea	6,000		
	I only paid S R R Co 500 ⁰⁰ & a	3,000		
	I credit P&L with difference of	3,000		3,000
93	Dividend %			
	Total amt dividends received in			
	1872 now transferred to close %	123,854	67	23,854 06
178	Expense % Cr by P&L dr.			
	This balance transferred to			
	close of for 1872	33,671	99	33,671 99

January 11th 1873

155	Sundries To Bills Receivable			
40	Cal & Pings. By. L. Leg			
	Installment due Jan'y 10 th	12,500		
40	Interest & Exchange			
	We gave in payment of above installment a note of N & L Co dated Jan'y 1 st @ 4 mos for 12,756 ²⁵ or present 12,500 ⁰⁰ and int 4 mos 6%			
			256 25	12,756 25
6	Keystone Bridge Co Stock			
41	To Collateral %			
	Certificates 35. 27 th & 25 for 100 Share Exchanged for certificate new issue no 136 for 100 share and same received Jan'y 14			
		5,000		5,000
91	Collateral %			
6	To Keystone Bridge Co Stock			
	Certificate no 29 for 400 shares held by Union Iron Mills and put out by them as collateral on bonds par value 50 ⁰⁰			
		20,000		20,000
105	J M Schoenaster To			
121	Bills Payable			
	My note dated Jan'y 23/73 to order of J M Schoenaster payable 14 months after date see collateral entry next folio 51 Journal			
		40,000		40,000
	The above note returned & a new note same date for three months given instead			

January 23rd 1873

91 Collateral of 50 Shares
 60 No. 1000 Hamilton Bridge Bonds
 32 Bonds Nos 901 to 932 1000⁰⁰ ea 32,000 - 32,000

10 Keystone Bridge Stock
 Certificate Number 117 Int 100 Shares
 " " 120 Ab 60 "
 " " 136 Ab 100 "
 " " 138 Int 80 "

Total of 340 Shares @ 50⁰⁰ ea 17,000 . 17,000

Above collateral given on a note
 dated Jan'y 23rd 1873 order for shoe maker
 payable fourteen months after date
 for 4000⁰⁰ see folio 50 Journal.

Above note changed for a 3 mos note

91 2.5th
 90 Sundries To Carnegie Norman &
 Interest & Exchange.

C N & Co paid Discount on a note
 dated Feby 19th 6 mos falling due
 August 22nd and as item was not
 charged int^l until Dec 31st they have
 credit 9% on 457⁵⁰ from Aug 22nd 44⁸⁹qd 14 74
 Same on note falling due December
 21st annual Int 21st & days 9% 90

They also renewed another note (the
 one falling due Aug 22nd) and it is
 now payable Feby 24th 125th 5,000⁰⁰ ea
 and I give them credit @ 9%
 from Aug 22nd to Dec 31st 1872.

4 mos 9 days @ 9% on 10,000⁰⁰ 322 50

This amount credited them on % of
 Errors in date in ab rendered 44 09 . 382 23

124 Bills Payable

Notes due February 21st 5,000⁰⁰
 & Feby 25th 5,000⁰⁰ assumed by
 Carnegie Norman & as per
 letter to them this date. (H.O. Jr) 10,000 10,000

January 25th 1873

18	Money Property To			
17	Carnegie Roman & Co			
	This amount paid on 4% of			
	installment by L & C Nov 2	780	46	
101	Carnegie Roman & Co			
90	To Interest & Exchange			
	Over charge of Commor & Sta			
	interest and Stamp above 9%			
	charged on note issued July 19 th	16	25	
	on note received Jan 27 th	15		31 25
19	Carnegie M. Candless & Co Funds			
101	To Carnegie Roman & Co			
	This amount paid by L & C			
	after letter 22 nd inst for me			
	of 4% installment of \$15,000. ⁰⁰			
	Subscription to Still World Individual 6,000			
114	To Roman & Carnegie Bro's Div 7%			
	From This amount paid 7% of my 7%			
	or \$10,000 ⁰⁰ Subscription see letter			
	L & C 23 rd 4% installment	4,000		10,000

Above subscriptions are as follows

- Mess Roman & Carnegie do have as a firm subscribed for \$200,000.⁰⁰
- This \$200,000 rather ^{200,000} ~~1500~~ ^{tho} above is 100,000,000
- Mr Andrew Carnegie has also
- subscribed for third parties - CR & C
- L & C Bro to advance amounts - 150,000,000
- Andrew Carnegie individually
- has subscribed for 100,000,000
- Total Subscription 350,000,000

January 28th

46	Sundries To P.P. Car Co Stock			
105	St Addison atty			
	Certificate No 2481 for 20 shares @ 110. ⁰⁰	2200		
105	John Ritchie			
	Certificate no 2480 for 20 shares @ 110. ⁰⁰	2200	4400	

50	Return Car Co Stock			
93	To Dividend 2%			
	2% on par value for 200 shares	200	200	
	payable January 1 st 1873			

122	Drexel Morgan & Co Leg To Sundries			
140	Profit & Loss			
	1/2 Commission in Dec on the			
	2nd St R Bonds 30,000 Sold			
	The premium on sold @ 111 2/3%			
	amounts per statement Dec 31 st	3168 75		
	See entry for Corn on folio 33			
90	Interest & Exchange			
	Averaged credit on % from Sept			
	20 th to Dec 31 st 1872	40 60	3509 35	

February 6th

94	Sundries To Dividend %			
50	W Car Company			
	2% Dividend on 100 shares of the			
	Stock for December 1872 2% per share	200		
9	Superior Iron Co			
	Dividend 22 1/2% per share on 267 shares			
	less interest charged on advance of			
	5000 paid Nov 20 th which 5000 was			
	a part of this dividend and leaving to			
	be received the sum of	920 83	1120 83	

February 11th 1873.

148 P^d A. T. L. H. Stock Joint Ac
149 To J. H. Kirk.

The following certificates
of stock bought by him
in joint ac with A. Carnegie
Certificate #3337 for 1000 shares
purchased from Hanna Bros
@ \$10.18 1/4 per share say
This certificate for 1000 shares
is held by A. Carnegie.
Purchased also by J. H. Kirk & Co
held by him, a certificate
No - for 263 shares @ \$10.25

10,788.56

2,695.75

\$13,484.31

40 Cal^d J. H. L. Co. Ac
155 To Bills Receivable

Note of A. L. L. Bros dated
Feb 1st 1873 given in
payment of 5th installment

12,500

90 Int. To. Blue

On above note for 4 mos 6%

256.26 + 2756.25

15th
6 Keystone Bridge Co To
91 Collateral Ac

Certificate no 111 for 200 shares
held by N. Holmes four of 1/4
% notes M. Imp Co returned

10,000

91 Collateral Ac to Sundries
6 Keystone Bridge Co Stock

Certificate no 111 for 200 shares
sent as collateral on loan of
Feb 10th to S. M. Shoemaker Baltimore

10,000

103 M. Carnegie

Certificate no 112 for 40 shares of
Keystone loaned A. C. to send to Mr
S. M. Shoemaker as above on call

2,000

12,000

February 15th 1893

105	S. M. Shoemaker To			
127	Bills Payable			
	Note dated February 10 th 1893			
	@ 3 mos to his order with			
	240 Shares Keystone Bridge Co			
	Stock as Collateral for sum of	10,000		
	See former entries folio 54.		10,000	
35	Morgan Improvement Co			
127	To Bills Payable			
	Note dated February 25 th at			
	10 months to order of Morton			
	Bliss & Co given by A.C. of			
	1/10 of 70000 ⁰⁰ sold @ 114 7/8 80062. ⁷²			
	3 rd Comm 1/16			
	Int paid Compromised ^{113²⁵} \$80,106. ²⁵			
	A Carnegie advances 1/10	8070 63	8010 63	
91	Sundries To Dividend of			
40	Cullman Palace Co to Stock			
	700 Shares Divid July 10 th 3 ⁰⁰ per share	2280		
61	Cullman Palace Co to Bonds			
	5 Coupons @ 20 ⁰⁰ each	100	2380	
122	Nrexel Morgan & Co			
90	To Interest & Exchange			
	148 days Int @ 4% on the			
	Balance of 3605. ²⁴ Dec 31 st	19 23	19 23	
140	Trust Co To			
134	Henderson Estate			
	2 Scotland County Bonds 17 th 65,000 ⁰⁰	2,000		
	Certif 1038 Central T. Co Stock 4 th 100	200		
	" 1202 " " " 20	100		
	" 1938 " " " 1	50	2350	

February 20th 1873.

101 Carnegie Korman & G
 127 To Bills Payable
 Draft on Carnegie dated viz
 Feb'y 15th 30 days due mch 20th 5,000
 15th 60 " due apr 19th 5,000 10,000

121 Sundries To Profit & Loss
 60 Westm & N Bonds
 bot a bond no 454 from Mr
 F S Schiller at 50% and I 500
 48 Westm & N Budge Stock
 also bot a certificate of stock
 no 19 for 10 shares @ 60% 500 1,000
 making the bond & stock together
 cost only 1000.⁰⁰ while par value is
 2000.⁰⁰ a profit calculating par of 1000.⁰⁰

✓ Stock of To Mch 1st 1873
 4 Carnegie Korman & Co Stk
 In entering Value of Interest of
 Wb in C&N to folios journal 1 & 48
 Calculation is made estimating a
 Cash Capital of \$50,000. A C having
 2⁶ loss interest of Mef Vandyvoort & C
 Panthager or \$7,600.⁰⁰ this is an
 error Cash Capital is only 100,000.⁰⁰ W.
 therefore we credit Stock C&N to W
 Chas Stock @ 1/3 with 1/3 of 57,600.⁰⁰
 Thereby making his 1/3 left by 19,200 19,200

50 Western Air Co To
 94 Dividend 1/2
 1/2 on 100 Shares for Jan'y
 1873 par value 100.⁰⁰ & c 200 200

March 6th 1873

101	Carnegie Korman & Co			
90	To Interest & Exchange			
	On dividend % for year 1872			
	As per Statement Mch 1 st 1873	844.80		
94	To Dividend %			
	8% allowed (above payment to			
	the Cash Capital of \$100,000) on the			
	total 7 th Capital held by A.C. \$230,400. ⁰⁰			
	amtg to the sum of 18,432. ⁰⁰			
	has amt already charged			
	plus 21.6% on 192,000. ⁰⁰ 11,520. ⁰⁰	6912.00	7,756.80	
101	W. J. W. Gas Coal Co			
101	To Carnegie Korman & Co			
	The amount paid T.M.C.			
	% of A.C. Carnegie for S.M.S.			
	See letter of T.M.C. to M.S.H. & L.			
	dated Mch 4 th 73 he instructing			
	this entry to be made	2000	2,000.00	
101	Carnegie Korman & Co To Funds			
155	To Bills Receivable			
	N ^o 6 to B ^o Note Due Apl 5 th			
	Int for Exchange amtg to	12,756.25		
90	To Int % Exchange			
	3 mos int @ 9% on 12500. ⁰⁰ the			
	principal of new note as below 12687. ⁵⁰	281.25	13,037.50	
101	Funds To Carnegie Korman & Co			
90	Int % Exchange			
	26 days interest @ 9% on 12,756. ²⁵			
	from March 10 th to Apl 5 th 73	82.91		
155	Bills Receivable			
	Note dated March 10 th 3 mos			
	in ex change for above 12,756. ²⁵	12687.50	12,770.41	

March 22^d 1883

6	Keystone Bridge Co Stock				
94	To Dividend a/c				
	This amount of dividend collected by M Carnegie and placed to credit of A Carnegie with Carnegie Normal Co	2880 00	2880 00		
101	Carnegie Normal Co				
6	To Keystone Bridge Co Stock				
	This amount charged there for Keystone Dividend collected as per instructions of letter of M Carnegie this date.	2880 00	2880 00		
90	Interest & Exchange				
145	To Thomas Graham				
	Dividend of 3 ⁰⁰ per share on amt invested in Pullman P Car Co Stock for him held in trust by me 4 Shares @ 3 ⁰⁰ ea due Feby 15 th	12 00	12 00		
46	Pullman Palace Car Co Stock				
170	To Profit & Loss				
	Sold H Addams Co 20 Shares @ 110	2200			
	Par value of which is	2000		200	
	Sold James Ritchie 20 Shares @ 110	2200			
	Par value of which is	2000		200	
105	Supplies To Do				
133	Thomas Morrison				
	2 Coupons of Scotland County Mo Bond due Dec 31 st 72 paid now credited ha a/c and assumed by A Carnegie a/c of 80 ⁰⁰ each	160 00	160 00		

April 1st 1873

40	California & Texas Ry. Co. Co.			
150	To Bills Receivable			
	We gave them in payment of the installment due March 10 a note of \$1000 and Carnegie Bros date Mch 10 @ 3 mos for \$12687 ⁵⁰ which was installment of	12500		
90	Interest & Exchange To BR			
	On above \$12500 ⁰⁰ installment, for 3 mos @ 7% in face of note amounting to	18750	1268750	
	This note sent them Mch 27 th			
90	Interest & Exchange			
134	To A Henderson's Crte			
	Averaged % on Debits & Crs up to April 1 st @ 7% an % for which has been rendered	1587	1587	
44	Sundries To Dividend %			
60	Neokas & Hamilton Bridge Bonds			
	146 Bond Coupons @ 40 ^{cs} due today	584000		
	" " " @ 40 ^{cs} Shiebler per	4000	588000	
50	Western Car & Lg Stock			
	2% monthly dividend on 100 shares owned by Carnegie 10000 ⁰⁰ @ 2%	20000	20000	
26	Central Transportation Co Stock			
	April quarterly dividend 1265 shares	177100	177100	
27	Southern Transportation Co Stock			
	April quarterly dividend 101 shares	10070	10070	
28	Union Transportation Co Stock			
	April quarterly dividend 60 shares	9000	9000	
29	Empire Transportation Co Stock			
	April quarterly dividend 50 shares	6250	6250	
6	Kiptone Bridge Co			
	on shares in name H L Swindle held my %	144000	144000	
59	N Y Mutual Life Ins Co			
	6% on 2100 ⁰⁰ Stock declared Jan 1	12600	12600	

April 1st 1873

136	George Lander Jr To Funds			
146	To Pullman Palace Car Co Stock			
	Sale to him of Stock as per			
	Certificate No for 75 Shares			
	at price of \$110. ⁰⁰ ^{2d} Int Spar	7500 00		
140	Profit & Loss			
	Amount above par on 75			
	Shares P. Car Co 10%	750 00		
	Interest on same to apr 1 st			
	or \$1. ⁵⁰ per share amt to	112 50	8362 50	
39	Chillicothe & Omaha R.R. Association			
94	To Dividend of			
	This amount in Bonds of			
	the St L. C. R.R. Co			
	issued by the B. & O. R.R. Co			
	to J. A. Carnegie according			
	to Resolution passed by K. & O. R.R.			
	meeting at St Louis Feb 6 th			
	being amount of his payments			
	in Cash to that association	30000 00	30000 00	
110	St Louis Council Bluffs & Omaha R.R. Bonds			
39	To C. & O. R.R. Association			
	30 Bonds Nos 735 to 764			
	par value 1000 ⁰⁰ each ^{2d}			
	bearing 7% interest payable			
	March ^{2d} Sept 1 st ^{4th} 35 ⁰⁰ ea			
	Coupon	30000		
94	To Dividend of			
	30 Coupons due March 35 ⁰⁰ ea	1050	21000	
101	Carnegie Norman & Co			
90	To Interest & Exchange			
	Average on % of debits	1743 32		
	Average on % of Credits	124 00	1623 32	

April 7th 1893

165	Bills Receivable To Sundries			
60	Krook & Co Coupons			
	Principal of Note dated April 1 st at			
	3 mos. T.P. & W.R.R. given in part			
	payment of Coupons	1245	20	
90	Interest & Exchange			
	3 months @ 7% on 1245. ²⁰	22	51	1267 76
60	K & W Coupons			
	Principal of Note dated April 1 st			
	at 4 months T.P. & W.R.R. given			
	in part payment of Coupons	1245	25	
90	Interest & Exchange			
	4 Months interest @ 7% 1245. ²⁵	29	78	1275 03
	10 th			
101	Carnegie Kloman & Co			
90	To Interest & Exchange			
	4 Months interest @ 9% on			
	principle of Note dated Apr 10			
	@ 4 months 12760 ⁴² which is			
	12500 ⁰⁰ & 6% int for 4 mos. 6%			
	is 260 ⁴² add 1/2 or 3% 130 ²¹			
	amounts to 9% on	390	63	390 63
105	Bills Receivable			
101	To Carnegie Kloman & Co			
	Note of K & W to B & Co			
	of Andrew Carnegie dated			
	April 10 th 1893 payable 4 mos.			
	after date	12760	42	12760 42
20	Pen. R. R. Stock To			
170	Profit & Loss			
	Sold 1200 Shares bought on			
	January 28 th & 29 th costing	69,950	00	
	Sold Mar 13 th netting	70,587	50	
	Cr P & L with balance			637 50

April 10th 1873

12 N.Y. & C. Gas Coal Co Stock
 94 To Dividend of

Stock dividend of 70% was
 declared & Carnegie holding
 405 Shares received certificate
 to 121 for 284 Shares @ 50⁰⁰

14200 00 14200 00

155 B. Noble Also for dividends payable in
 23rd & 4 Years as follows
 Note dated Dec 31 72 2 years

1822 50

Note " " 3 "

1827 00

Note " " 4 "

1827 00 5476 50

12 N.Y. & C. Gas Coal Co Stock

12 To N.Y. & C. Gas Coal Co Stock

We sent certificates numbered
 5th & 27 for 445th & 405 Shares
 of old issue to be exchanged
 for certificates of new issue &
 received the following

109 for 405 Shares @ 50⁰⁰

20250 00

405 " 445 " (N.Y.) @ 50⁰⁰

22250 00 42500 00

5 C. & W. Co Stock

2 To Stock

The Statement of C. & W. Co to
 Carnegie dated Mar 29th gives
 him as his $\frac{2}{5}$ th cap 4% in the
 Capital of the firm the sum
 of

321043 00

And his Stock % for 1872 was
 as stated by them in January
 Statement for dividends

232400 00

Making a gain in his %
 in that firm amounting
 to the sum of

90643 00 90643 00

April 10th 1893

119
90

Iowa R.R. Co. l.c. l.c.

To Interest & Exchange

The Iowa R.R. Co. pay me to day
12,500.⁰⁰ by giving me a 3 mos
note with 6% int added while I
am to receive 7% and to close
fully on this transaction I chge
Iowa Co with 7% on 12,500 for 3 mos
amounting to sum of
I make following entry & also Cash

226 04 226 04

155
65

Bills Receivable

To Iowa R.R. Co. l.c.

For note this day @ 3 months
to my order for 12,500.⁰⁰ @ 6%
interest making a total of
given as installment to the
C & D Ry Co see entry below

12,693 75 12,693 75

40
155

Cash & Texas Ry. Co. l.c. l.c.

To Bills Receivable

Note dated April 10th @ 3 mos
for the sum of - with -

12,500 00

90
155

& Int & Ex. chge

To Bills Receivable

for 3 mos interest on 12,500.⁰⁰
on note for 12,500.⁰⁰ of Iowa R.R.
Co this date given to C & D Ry Co
Making total of note

193 75
12,693 75 12,693 75

5
4

15th
Noman & Carnegie Bros' Stock

To Carnegie Noman & Co Stock

The amount transferred from
Stock of C & D Ry Co to Stock of Noman
See letter C & D Co dated April 15th 1893

30,000 00 30,000 00

April 15th 1873

98 Expense of Do
 128 M to W L. M. R. R. Bonds Exp^{ts}
 This amount due by A. C. as
 per Statement of Mess Drexler &
 for expenditures to April 1st by
 them on this % of which Mr C
 pays 1/4 & in the total claim
 amounts to 2281.³⁴ & 1/4 is
 also 1/4 of % received by me 402.⁰⁰

557 84
100 50 658 34

24 M. S. W. A. R. R. Stock
 119 To Iowa R. R. Contracting Co
 Certificate No 144 dated Jan'y
 1st 1873 for 5 Shares @ 100⁰⁰
 This is delivered me now to allow
 me to become a director in the Co
 & it will be deducted from my %
 on final adjustment

500 00 500 00

10 Columbia Oil Co Do
 94 Dividend %
 1st per share 44¹⁵ 635⁰⁰
 Cheque for same received 16th

635 00 635 00

96 Charity of Do 21st
 69 Union Pacific R. R. 1st M Bonds
 The following bonds taken
 by Mr Carnegie with instructions
 to me to charge to Charity % &
 I make charge at price that
 remaining stock of this lot of 10)
 was sold say 2000.⁰⁰ @ 87 1/2 %
 to 26994 given to J. D. Ried.
 to 15063 taken by Mr Carnegie
 & Pittsburgh.

1740 00

April 24th 1893

120 Profit & Loss To

127

W. G. & C. Gas Coal Co Stock

March 4th folio 57 of this journal
I make entry charging W. G. & C.
the sum of 2000⁰⁰ advanced on %
Certificate SMK for 445 Shares
whereas I had formerly made entry
on folio 48, crediting Cash with full
amount of the stock, but as this
is a payment on % of same I deduct 2000 00 2000 00

25th

Trust of To

George Sander Jr.

Certificate 114 for 50 shares of the
Western Gas Co Stock held in
name of A Carnegie for trust of
Geo Sander 50 shs @ 100⁰⁰

5000 00 5000 00

Valid should be returned

28th

155 Bills Receivable To

94

Dividend %

Notes received with Stock
of W. G. & C. Gas Coal Co on
Certificates 131 & 132 Notes
are dated and run as follows
Dec 31st 72 payable in 2 years 600 00

" 31st 72 " " 3 " 600 00

" 31st 72 " " 4 " 600 00 1800 00

245 P. H. & N. Elph Stock 29

127

To Bill Payable

Draft of W. S. Samsing for 1200 Shares
Stock bought @ 11⁰⁰ per share

Certs 3262/63/64/65 for 250 each

3372/13 for 100 each = 1200 @ 11⁰⁰ 13200 00 13200 00

Draft dated 4/6/27 accepted 29th
payable 3 days after sight or May 5th

May 1st 1873

137
156 Thomas Morrison To
George Lauder Dr

Purchase of 50 Shares of W.
Car & Street Certificate No 1114
Charged in Cash to Geo L & Co
should be charged to A/S of T.M.
he to give in exchange 5 of
the New York & Hamilton Bridge
Bonds and 50 Shares of the Stock
These bonds are now held by
him in Europe he holding
5 Bonds & 80 shares of stock 50
Shares of which are mine as
well as 5 Bonds through this
transfer. T Morrison to have
Dividends on W Car & Stock
from April 1st the purchase day
50 Shares @ 100⁰⁰

5000 00 5000 00

✓
60 Stock of Co
20 New York & H Bridge Bonds
George Lauder Dr

He was credited with int up to
Oct 1st 1871 on 6 Bonds of
N York & H Bridge Bonds and
Charged with Cash for 6 Bonds
we only sent him 5 Bonds
& 50 Shares of Stock while we
should have delivered 6 we
now deliver other Bond no 454

1000 00 1000 00

2
48
20 Stock of Co
N York & H Stock
George Lauder Dr

Balance of 10 shares of stock
due same reason as above
for bonds in delivery now
certificate No 19 for 10 Shares
at a par value of 100⁰⁰

1000 00 1000 00

May 1st 1873140
158

Trust of To

George Sauder Sr.

AC holds in trust for him from
today N^o 4th N^o Bond to 454
N^o 4th N^o Stock City 19-10 shares

1000 00
1000 00 2000 00

160
158

Interest 'nd Exchange

To George Sauder Jr.

he has only received credit
with coupon on 5 N^o 4th N^o
Bonds while he is charged with
purchase of 6 Bonds in settlement
of which stock and bonds were this
day credited him and we now
make credit of Coupon on the
1 Bond virtually his as follows

April 1st 1872 1 Coupon 39 50
Oct 1st 1872 1 " 40 00
April 1st 1873 1 " 40 00 119 50

2nd154
127

Peter Quinze To

Bills Payable

Peter Quinze Contractor of 48th
N^o 4th Silveston Ave N^o Philadelphia
draws on me as follows of loan
to him by me.

May 1st at 90 days 1000 00
" 1st at 90 " 1500 00

Giving me as collateral an
order on the Canton & Ambry R.R. 2500 00

Void see p. 69

P^o A Del A Stock To

Bills Payable

Draft dated May 1st N^o E Johnston
to order of himself in full for
share of P^o A Stock @
Dft 3 days sight accepted today

3600 00
3600 00

May 2nd 1878135 Bills Payable

To Morgan Improvement Co

Note given M Imp Co to order of
Morgan Co of Coupons of the
Gtman Clinton Springfield R.R.
to be paid note was dated the
1st of February and was returned
by M Imp Co and destroyed
by M Carnegie who in lieu
thereof indorsed a note of
the M Imp Co jointly with
the other stockholders. Note
destroyed amount to

8010 63

8010 63

145 P & T Co Stock To Sundries

147 To Bills Payable

Certificate for 74 Shares bought
from Thompson Bell by A Q
Carttberry @ 12.⁵⁰ and commission
Benjamin C Parke draw on me
favor of Thompson Bell for same
74 Shares @ 12.⁵⁰
Draft dated May 7th 3 days sight accepted
May 5th due May 11th

925 00

148 A Q Carttberry

Certificate to	for 100 shares @ 12. ⁵⁰	1250 00
" "	" 100 " @ 12. ⁵⁰	1250 00
" "	" 100 " @ 12. ⁵⁰	1250 00
25¢ a share on 300 shares as above		0000 00
25¢ @ share on 74 " for T Bell		18 50

149 To M A Rankin & DM Cargo at trustee

Certificate for 30 Shares @ 12.⁵⁰ 375 00

109 To D M Cartledge

Certificate for 450 Shares @ 12.⁵⁰ 5625 00

143 To Wm Saussey

Certificate for 1570 " @ 12.⁵⁰ 19625 00 ✓

144 To D H Kirk

Certificate for 600 Shares @ 12.⁵⁰ 7500

May 8th 1873.

445	P ^{hd} of Telegraph Co Stock				
243	To W. G. Johnston				
	Purchased @ this rate	Certificate to \$184 for 20 shares @ 11.25	225 00		
		" " 3055 " 300 " @ 12.25	3675 00		
		" " " 526 " @ 12.00	6312 00		
		" " " 40 " @ 12.00	480 00		
		" " 656 " 40 " @ 12.00	480 00		
		" " 1173 " 10 " @ 12.00	120 00		
		" " " 10 " @ 12.00	120 00		
146	To P ^{hd} of Joint of L. W. Kitts				
	Certificate for exchange amt 1059 @ 12.25			3237 50	
241	To P ^{hd} of Joint of Wm. Tammig				
	Certificate for 1200 Shares @ 12.50			15000 00	✓
244	To C. B. M. Smith				
	Certificate for 252 Shares @ 12.50			3150 00	
244	To Joint of Wm. G. Johnston & D. M. Carg				
	Certificate for 34 Shares @ 12.50			425 00	
246	To James L. Shaw				
	Certificate for 1200 Shares @ 12.50			15000 00	✓
246	To J. Hood & Co. his friend				
	Certificate for 271 Shares @ 12.50			3387 50	
243	To Wm. G. Johnston				
	Certificate for 1790 Shares @ 12.50			22375 00	
245	To A. Garrison				
	Certificate for 350 Shares @ 12.50			4375 00	
246	To Joint of E. Allen & Geo. H. Thurston				
	Certificate for 1800 Shares @ 12.50			22500 00	
246	To J. V. Hood				
	Certificate for 696 Shares @ 12.50			8700 00	
247	To Edwin Middleton				
	Certificate for 702 Shares @ 12.50			8775 00	
247	To A. B. Brannin				
	Certificate for 250 Shares @ 12.50			3125 00	
248	To R. C. Bued				
	Certificate for 413 Shares @ 12.50			5162 50	
246	To D. M. Carg				
	Certificate for 20 Shares @ 12.50			250 00	
247	To D. M. Carg				
	Certificate for 150 Shares @ 12.50			1875 00	

Above are approximate values, correct actual values will be calculated & credited upon sale of N. W. L. Co Stock

May 3rd 1878

120 Profit & Loss To.

101

Carnegie, Robinson & Co.

I made entry folio 48 this journal crediting P&L with full amount of stock or profits while there were the payments of \$2000 see folio 57 as a payment this date to be deducted of

1,233.33

124 5th
Supplies To Bills Payable

243

Wm G Johnston

Dft May 1st hundred accepted 3rd due 8th at P&L & Stock

3600 00

Dft May 1st accepted 5th due 10th

6650 50

" May 1st " 5th " 10th

705 00

" May 1st " 5th " 10

156 50

241 A. G. Casselberry.

Dft May 3rd accepted May 5th order of

Maat Coughley & Co L P&L & Stock due 10th

3750 00

243

Wm G Johnston

Drafts dated May 9th as follows

May 9th order W G Johnston @ 3 days eqt

4015 50

9th " himself @ 3 "

2687 50

9th " Convent Peau @ 3 "

3,297 00

242

O M Cargo

Draft dated May 10th hundred 2 days eqt

2000 00

244 M H Hutton To.

140

Pra Del Co Stock

He requests in his letter for me to sell him 1 share of Pra Del Co Stock which I do at average price of

14 30

May 12th 1893

445 Sundries To W. W. Del Co Stock
 44 W. W. Del Co Stock

We have exchanged to this date
 16800 Shares of P. Rd & Stock
 at the rate of 10 Share of W. W. Del Co
 Stock for 6 of P. Rd & Rd as we are
 approximately P. Rd & Value at 12⁵⁰
 we approximate W. W. Value at
 75% or 6 times 12⁵⁰ and the edge
 $16800 \div 6$ amounts to 2800 Shares
 W. W. Union @ approx value 45⁰⁰

210,000

44 Sundries To W. W. Del Co Stock
 149 J. H. Cook Esq.

Delivered him one certificate
 May 3rd for 100 Shares @ 75⁰⁰ 7500

446 Paid to E. Allen & Co. & Co. Thuston
 Sent by Express to E. W. McCauley
 to deliver to Thuston one
 Certificate No 7156 for 100 Shares 7500

105 Bills Receivable To S. R. R. Co
 119 To Iowa R. R. Co.

Note dated May 10th 3 mos
 for 12500.00 with @ 6% 12693.75

119 Iowa R. R. Contracting Co
 160 To Interest and Exchange

7% on 12500 % of note for
 same 3 mos with 6% in
 face of it 12500.00 3 mos @ 7% 226.04

May 1st 1873

155	Sundries To Bills Receivable			
40	California & Texas Ry Co			
	Note of Iowa R.R. Co @ 3 rows			
	from May 10 th being 8 th installment	12500		
160	& Interest & Exchange			
	on same for 3 months @ 6%	19375	1269375	
13 th —				
45	Paid A Stock To			
749	To A B Brannin			
	Certificate received this day for			
	60 Shares @ 12 ⁵⁰ at approximate of 12 ⁵⁰	750 00		750
146	P. Paid Joint To A Carnegie & McKim			
	Certificate for 263 Shares @ 12 ⁵⁰	3287 50		
149	To J McKim			
	Certificate for 3600 Shares @ 12 ⁵⁰	45000		
14 th —				
44	W U Tel Co Stock			
45	To P W U A Stock			
	Exchanged to day 5400 ⁰⁰			
	Shares Paid A for 900 W U			
	approximate value 75 ⁰⁰	67500		
44	Sundries To W U Tel Co Stock			
745	James L Shaw			
	Delivered him today Certificate for			
	6548 & 8850 for 100 Shares each a			
	total of 200 Shares @ approx 75 ⁰⁰	15000 00		
149	J McKim			
	Delivered him today Certificate viz			
	7256.8942.9101.9316.8608.9090. for			
	100 Shares each making a total			
	of 600 Shares @ approximate 75 ⁰⁰	45000		
743	Wm Tausig			
	Delivered him today 200 Shares of			
	W U Tel Co Stock at selling			
	Value of 85.81 ⁴ amt to	1716250		

May 13th 1873.44 W^d Del Co Stock To Sundries243 W^d Fausig

I gave him credit at rate of
 125⁰⁰ for 1570 Shares of Pth
 & while should be at 14³⁰ 7/4

Difference of 180 7/4 on 1570 shs

2829 26

244 Pth A Jth Cth W^d Fausig & Carnegie

gave credit @ 125⁰⁰ for 1200 shares 15
 Should be @ 14³⁰ 7/4 and diff
 of 180 7/4 on 1200 shares amt to

2162 50

244 Pth A Jth Cth To Sundries

160 To Interest & Exchange

7% from May 1st to 13th on paymt 13200

23 10

243 To W^d Fausig

1/2 profits on exchange 1200 shares

1969 70

170 Pth A Jth Cth 1/2 profits on Exchange 1200 shares

1969 70

3962 50

44 Pth A Jth Cth Stock To Sundries249 Mark W^d Watson

Certificates for 888 Shares @ 125⁰⁰ 11100 00

244 A O Bannin

Certificate for 684 Shares @ 125⁰⁰ 8550 00

" " 200 Shares @ 125⁰⁰ 2500 00

the latter belonging to Mth Hughes & Jth Daggert

249 W^d Varunum Pth

Certificates for 828 Shares @ 125⁰⁰ 10350 00

243 W^d Gth Johnston

Certificates for 90 Shares @ 125⁰⁰ 1125 00

44 W^d Del Co Stock45 To Pth A Jth Cth Stock

Exchanged to day 1800 Shares
 of Pth A Jth Cth Stock for 900 sh
 of W^d Del Co Stock at
 Value approximated of
 900 Shares @ 75⁰⁰

22500 00 22500 00

May 15th 1873.

94 Sundries To Dividend of

50 Wm Co

March Dividend 20% 100 Shs

200

146 Pullman Palace Car Co

Dividend 685 Shares @ \$3.00

2,055

160 Interest & Exchange To

145

Thomas Graham.

Dividend on purchase money
for 4 Shares of P.P. Car Co Stock
not here but for which I
have not yet given him a cert
4 Shares @ \$3.00

12.00

12

124 Omaha Loan & Co

125 R D Barclay

To Close of R D Barclay
he having delivered 7
Shares P.P. Car Co and A.C.
7 Shares P.P. Car Co in full

940.38

940.38

126 Penn R R Stock To

124

Omaha Loan & Co.

Certificate 99110 for 7 Shs
at par value of \$50.00 say
received from R D Barclay to
Close Omaha of.

350.00

350.00

124 Omaha Loan & Co.

120

To Profit & Loss

My 1/2 of profits on 700,000 Loan
now closed upon receipt
from R D Barclay of 7
Shares P.P. Car Co in
full of all of P. A. Scott
having received same amt.

942.75

942.75

May 16th 1873

44	W W Del Co Stock To Sunds	
109	G. F. M ^c Carndle	
	450 Share P ^r A @ 12 ⁵⁰ was credited	
	Should be 14.30 ⁰⁰ making Diff on	
	Exchange 75 the NW sold of 10 ⁰⁰ per 100	
	or 1.81 on P ^r A amounting in all to	810 94
243	W. G. Johnston	
	Exchanged for him and others P ^r A.	
	4 for W. W. and sold W. W. @ 85.50	
	have given them Credit @ 75.00 and now	
	give them cr for bal @ 10.50 W ^W	
	1880 P ^r A for 813 3/4 W ^W @ 10.50	3315 07
148	P ^r A joint of J. Carnegie & J. McKie	
	1322 P ^r A for 220 3/4 W ^W @ 10.50	2331 13
244	Joint % W. G. Johnston & D. M ^c Carango	
	34 P ^r A for 5 1/6 W ^W @ 10.50	59 96
245	J. Hood % of his friend	
	271 P ^r A for 45 1/6 W ^W @ 10.50	477 86
249	A. O. Brannin	
	1194 P ^r A for 199 W ^W @ 10.50	2105 42
246	D. M ^c Carango	
	20 P ^r A for 3 3/4 W ^W @ 10.50	35 27
247	D. M ^c Carango	
	1500 P ^r A for 25 W ^W @ 10.50	2645 00
248	W. W. Rankin	
	30 P ^r A for 3 W ^W @ 10.50	52 90
249	W. Johnston 1879 46 shares not credited before	2081 11
	17 th above cost	
148	P ^r A Del joint of J. O. & J. McKie	
160	To Interest Del Exchange	
	On 10,000 ⁰⁰ advanced July 29 th to	
	buy A stocks by A O for 107 days @ 7%	208 00
149	To J. McKie	
	on 3484 ⁰⁰ advanced July 29 th to buy	
	P ^r A stocks by J. McKie for 102 days @ 7%	69 10
120	To Profit & Loss	
	1/2 Profits on the joint % for A O	2547 34
149	To J. McKie	
	1/2 Profits on the joint % for J. McKie	2547 33

May 19th 1873

44 Sundries To W W Tel Co Stock
 244 H O Brannin
 Delivered him sending by Express
 Certificate of W W Tel Co Stock as
 follows. To 8317 $\frac{1}{2}$ H O Newcomb 100 1
 To 1532 same W W Hughes for 16
 1533 " J D Duggert for 16
 1534 " Newcomb Buchanan & Co 10
 Total of 142 Shares @ 80⁰⁰ ✓ 12,152.36

244 W^m Varnum
 Delivered to Messrs Koenigs Bros by
 his instructions 138 Shares W W Tel Co
 a approximate value of 75⁰⁰ 10,350.00
 246 Report of E Allen & Geo H Thurston
 sent to C W M Candlish for collection
 of charged Receipt 200 Shares of P & A
 Tel Co Stock in full of acct Nov 8671
 & 5266 = 200 @ approximate of 75⁰⁰ 15,000.00

44 ~~20th~~
 244 W W Tel Co Stock
 To C B M Smith
 have given him credit with
 42 Shares W W Tel Co Stock @ 75⁰⁰
 but sale netted 80⁰⁰ and I
 now credit balance 42 shares 70⁵⁰ 444.36

2 Stock of P & A
 445 P & A Tel Stock
 I have chgd P & A Stock & Cr
 Stock $\frac{1}{2}$ @ par for 3375 shares
 while the value is only 14³⁶
 Par is 25⁰⁰ & cred value 14³⁶
 Cr P & A diff 10⁰⁰ on 3375 shs 3609.10 36,091.10

89 General Expense $\frac{1}{2}$ To
 119 Iowa R. R. & Co
 Office Rent $\frac{1}{2}$ paid by Iowa Co.
 Chargeable to Genl $\frac{1}{2}$ for future
 distribution annually to Regt 4 500.00 500.00

May 20th 1873

44	W Del Co Stock			
45	To P & A Del Co Stock			
	Profits over $\frac{1}{2}$ above the price			
	approximated ^{on 3373} 12.52 ^{1/2} less Diff			
	between cost price & approximate			
	price on 1320 Shares of the			
	P & A Del Co Stock Exchanged	5.67500	5.67500	
245	To A Garrison			
	Profits above 75 ⁰⁰ on 58% Share of			
	W Del Co Stock or above 12 ^{1/2} on			
	350 Shares P & A Del Co Stock 14 ³⁰ / ₁₀₀			
	58% @ 10.81 ¹ / ₂ amounts to	630 73	630 73	
243	M. G. Johnston P.S.			
244	Joint L. C. S. M. C. & H. E. J.			
	890 Shares P & A Credited to his			
	individual % Should be Joint %			
	Exchanged and Sold			
	149 $\frac{1}{2}$ W @ 85.58 amtg to	12.80847		
	926 Shares received from him			
	on joint % I gave him credit at			
	cost price first and on folio for bal of			
	profits over cost price making full			
	Exchanged and sold % of Joint %			
	154 $\frac{1}{2}$ W @ 85.58 amtg to	13.20700		
244	Joint % W. E. S. M. C. & H. E. J.			
243	To H. E. Johnston			
	Drafts on % of the stock by			
	W. E. J. charged his % should be			
	transferred to Joint %	21.11200	21.11200	
	Expense paid by H. E. J. see			
	his letter May 20 th of com			
	mision of 20 $\frac{1}{2}$ per share on			
	926 Shares & incidental item			
	amounting in all to	232 25	232 25	

May 22nd 1893

101 116	Carnegie & Hornum & Co To Andrew Carnegie	Amount paid Sol Schayer Extra on & amicable settlement with Cascade all men on bill of J. P. King for 16,17.6 this day sent C. & H. to file % of Cattle Guard drawings for same Entry for which see Cash Book this date. A.C. paid J. Schayer.	210 00	210 00
100 60	Supreme of To Sundries To K. & A. Bridge Bonds	38 Coupons due April 1 st held for Collection upon receipt of funds by the Treasurer 40 ^{cts} each	1520 00	
159	To Edward Hutchinson	38 & Coupons due April 1 st taken by me and held for payment 40 ^{cts} ea	120 00	
129	To W. H. Evans	1 & Coupons due April 1 st taken by me and held for collection	40 00	
101 127	Carnegie & Hornum & Co To Bills Payable	Draft dated May 20 th accepted today - payable 90 days after date order of themselves - accepted payable at office of Gilman Son & Co Aug 21	10000 00	10,000 00
101 127	Carnegie & Hornum & Co Bills Payable	accepted then draft @ 4 mos Same as above payable at Gilman Son & Co N.Y. for due Sept 23 rd	10,000 00	10,000 00

June 2nd 1873

44 W. W. Tel Co Stock

249 To Mark W. Watson

Sold 100 Shares W. W. Tel Co

Stock for cash @ 85¢

85.50 00

Sold 48 Shares @ 85¢

~~40.92 00~~ 12.64 00Have already given him
Credit at rate of 75¢ per share

amounting to sum of

11.100 00

Deduct commission of 1/16

~~9 25~~ 11.109 25

Balance to his credit

1.532 75

44 W. W. Tel Co Stock To

249 D. M. Fargo

Made Sale of proceeds of 2913

Shares of W. W. Tel Co Stock amtg to

11.539 38 11.539 38

I paid for 2913 Shares Paid at July 21/71

the sum of - say -

14.568 96

I charge 7% on amt to June 1/72 or

1.53.20

Int to June 1st 1873 say from 72

1.051 56

Int to May 20 day I sold Stock

437 67

16.511 37

Total Profits

25.028 01

Of amount of total profits I
give D. M. Fargo same as if he
had 2500% invested or $\frac{25}{100}$ of above

total amount of profits say

1.250 50 1.250 50

and Credit same to his ac^t

160

153

Interest & Exchange To
John Ritchie2% per month on balance of
1500% deposited Apr 18th 73Say 3% altogether to June 1st

day W. W. Tel Co Stock begins to

draw dividends

15.00

15.00

June 2nd 1873

140 Ticket of Geo H Parker
163 of Davenport Iowa

He leaves with us as collateral
on our guaranteeing his
Letter of Credit with Overel
Morgan & Co Certificate No 97⁺
for 20 Shares N Can Co Stock
and Receipt of Pres B E Smith for
30 Shares more on which we
have since received Certificate
No 27 for 20 Shares N Can Co
Total of 50 Shares @ 100⁰⁰ \$ 5,000 00
* No 97 was exchanged for new one No 160 for 20 shares

5,000 00

164 Wm Addison Trustee
46 To O Can Co Stock

Sale to him this day of 25
Shares O Can Co Stock see
Certificate for that amount
Debit him June 9th 73. Par-
value of Stock 100⁰⁰. Sale to
him of 25 Shares @ 110⁰⁰ \$ 2,750 00

2,750 00

2,750 00

44

44 W U Del Co Stock To
45 P U Del Co Stock

Exchanged this day 9600 Shares
P U Del for 1600 W U Del Co
W U valued as per Sale today 84⁰⁰ 24⁰⁰ 1/2
Total of 1600 Shares @ 84⁰⁰ 24⁰⁰ 1/2 = 135,750 00

135,750 00

135,750 00

46 P Can Co Stock To
120 Profit & Loss

Sale of 25 Shares this day to
W Addison @ 110⁰⁰ per 25/100
profit of 10⁰⁰ per share or

250 00

250 00

June 4th 1873

45	P'd At P'd to Stock & Sundries					
	The amount of Stock received to this date 'd Exchanged for 'd					
	'd W Sold for the following parties					
247	A.O. Bannin					
	417 Shares P'd A @ 14 $\frac{14}{100}$	14 $\frac{14}{100}$	W selling 6 $\frac{14}{100}$	5.896	65	
244	W ^m G. Edm ^d M ^r Targo Jr					
	666 Shares P'd A @ 14 $\frac{14}{100}$	Do.		8.625	79	
	166 " Do @ 14 $\frac{14}{100}$	Do Lornie		2.347	35	
251	J.H. Schenberger					
	200 " Do @ 14 $\frac{14}{100}$	Do		4.242	89	
243	W ^m G. Johnston Jr & Patterson					
	492 " Do @ 14 $\frac{14}{100}$	Do Patterson		6.957	18	
251	A Ed M Chambers					
	120 " Do @ 14 $\frac{14}{100}$	Do		1.696	87	
250	A.V. Briel W & Off					
	372 " Do @ 14 $\frac{14}{100}$	Do		5.260	31	
241	W ^m Tausig W & C Jr					
	131 " Do @ 14 $\frac{14}{100}$	Do		1.852	42	
252	Geo D Roberts					
	440 Shares P'd A @ 14 $\frac{14}{100}$	Do.		5.656	62	
252	Geo Bingham					
	40 " Do @ 14 $\frac{14}{100}$	Do		5.656	62	
253	J K Moorhead					
	200 " Do @ 14 $\frac{14}{100}$	Do		2.828	12	
253	M K Moorhead					
	100 " Do @ 14 $\frac{14}{100}$	Do		1.414	06	
254	W. J. Howard					
	140 " Do @ 14 $\frac{14}{100}$	Do		1.979	68	
249	M K Watson					
	523 " Do @ 14 $\frac{14}{100}$	Do		7.395	51	
254	Geo T Hulke Cash					
	795 " Do @ 14 $\frac{14}{100}$	Do		11.241	79	
255	W H Fairbank & Helen Carpenter					
	32 Shares P'd A @ 14 $\frac{14}{100}$	Do		4.525	0	
243	W G Johnston & friends					
	2563 " Do @ 14 $\frac{14}{100}$	Do		36.242	42	
255	Edmund Smith					
	240 Shares Do @ 14 $\frac{14}{100}$	Do		3.393	74	102957 85

June 14th 1873.

145 Prd A Del Co Stock 50 Shares.
This amount of Prd A Del Co Stk
received to this date rd & changed
for M Del Co Stock for the following
The M being held for instructions

106 J Edgar Thomson

450 Shares Prd A @ 14. ^{14 3/4} * M selling 84. ^{84 3/4} 6363 28

25 W. H. Fairbanks

bal 1357 Do @ 14. ^{14 3/4} * Do 19188 83

256 Thos R. Davis

135 Do do @ 14. ^{14 3/4} * Do 1908 98

256 Wm Stevenson

235 Do do @ 14. ^{14 3/4} * Do 3323 04 30754 13

250 Prd A Del Co W. A. Carnegie Jr & Co

250 Do Prd A Del Co

Purchase by him of Prd A
Del Co Stk as follows.

110 Shares @ 12. ^{12 1/2} per share 1320 00

45 " @ 12. ^{12 1/2} " 551 25

217 " @ 12. ^{12 1/2} " 2712 50 4583 75

244 Prd A Del Co W. G. Johnston & Co

243 W. G. Johnston

He drew for sum of 10,000⁰⁰ on
972 Shares Irish & as he has
given me no price I calculate
price @ 12. ^{12 1/2} 972 @ 12. ^{12 1/2} =
He drew and we paid drafts for
Balance due W. G. Johnston
Purchase of 166 Shares re
his letter dated May 27 12th

12028 40

10000 00

2028 40

2028 40

2116 50

2116 50

100 Do Interest & Exchange.

On money advanced this &
as per statement this day

3270

3270

June 4th 1873

244	To A Joint of To Sundries		
243	To Wm G Johnston		
	2/3 of profits on 926 Shares as per		
	Statement this day rendered 613.54 1/2	1.227	08
120	To Profit & Loss		
	1/3 profits on 926 as per Statement	613	54
243	To W G Johnston		
	2/3 profits on 972 Shares on calculated		
	basis of Stock @ 12 3/4% Mr J not having yet		
	given price paid for the said letter this day		
	Total profit 1820.93 2/3 of same being	1213	96
146	To M W Loomis		
	1/2 of 1/3 profits after deducting 100 to Henry		
	Ward by order of J Carnegie for Sundries	253	49
109	To G D McCauley		
	Same as M W Loomis	253	48
105	To H M Dorland		
	This amount handed him by instruction		
	of Mr Carnegie	100	00
243	To W G Johnston		
	2/3 of profits on 166 Shares at 1/2		
	see Statement rendered	153	90
146	To M W Loomis		
	1/3 of profits on 166 Shares see statement	76	95
243	To W G Johnston		
	Price in full received for 570 Shares		
	he having instructed us to remit him		
	in full for amount it belonging		
	to him only with Mr McCargo. J & C	8060	17
247	To Middleton		
244	To W U Oil Co Stock		
	Delivered him today two		
	Certificates one for 100 Shares		
	2d one for 17 Shares W U Oil Co		
	117 Shares @ approx 75 1/2	8775	00
		8775	00

June 6th 1873.

6 th	Schuyler County Bonds To Funds			
119	Sold R. R. Bantz Co			
	6 Bonds No 141/42/43/43/44/45/46			
	1000 ⁰⁰ each purchased @ 50%	3000 00		
120	Profit & Loss			
	50% on above 6 Bonds 1000 ⁰⁰ ea	5000 00	6000 00	
241	Profit 1/2 H. J. H. Dammig & Co To Funds			
160	To Int & Ex Change on a			
	On advances made for Stock	3 50		
243	To H. Dammig			
	1/2 profits on Sale of Stock see			
	Statement dated 7 th	105 71		
120	To Profit & Loss			
	1/2 Profits on Sale 101 Shares Paid see			
	Statement June 7 th	105 71	214 92	
250	Profit 1/2 F. V. Biesel & Co To Funds			
160	To Int & Ex Change			
	On advances made on drafts for			
	Stock 372 Shs @ 12 ⁰⁰	4 24		
250	To F. V. Biesel			
	1/2 Profits on 372 Shares Paid & as			
	exchanged & sold see Statement 7 th	336 17		
120	To Profit & Loss			
	1/2 Profits on 372 Shares see Statement	336 17	676 56	
91	Collateral 1/2 D			
60	To H. A. Bridge Bonds			
	72 Bonds of H. A. Bridge			
	@ 1000 ⁰⁰ each delivered to			
	Chas. Clark & Philadelphia			
	as Collateral 1/2 of Carnegie			
	Alman & Co on loan			
	72 Bonds numbered 376-379 = 4			
	& 903 to 1000 inc @ 1000 ⁰⁰ ea	7200000		
	No 15 to 18 & 473 to 476 taken by G. F. M. C.			
	given to Mr. Brewster on loan = 8 @ 1000 ⁰⁰	8000000	80,000 00	

June 12th 1873

44	Paid A Del Co Stock To Funds.			
257	J H Hier			
	The following amt of P & W Stock recd			
	Exchanged for MW & W partly			
	Old W Balance sent him in Certifs			
	4358 Shares @ 1378 MW Selling @ 1275/10			
	280 " @ 1378 MW " @ 1275/10			
			63941 59	
60	Mt Fairbanks			
	1357 Shares @ 1378 MW Selling @ 1275/10		000000	entry folio 82
245	James L Shaw			
	1104 Shares @ 1378 MW Selling @ 1275/10		15220 25	
60	Thos R Davis			
	135 Shares @ 1378 MW Selling @ 1275/10			entry folio 82
247	A O Braum			
	262 Shares @ 1378 MW Selling @ 1275/10		3612 05	
257	W G Johnston			
	215 Shares @ 1378 MW Selling @ 1275/10		2964 08	
243	S M Fargo			
	50 Shares @ 1378 MW Selling @ 1275/10		689 32	
250	W Reed & Co			
	515 Shares @ 1378 MW Selling @ 1275/10		7100 02	
258	J L Gosler			
	900 Shares @ 1378 MW Selling @ 1275/10		12407 82	
258	W H Holberton			
	22 Shares @ 1378 MW Selling @ 1275/10		303 30	106238 43
250	Paid A Del Co Stock To Funds.			
250	W Reed			
	purchase by W Reed of			
	515 Shares Paid A @ 1275/10		6437 50	
250	1/2 Profit over 12 1/2		331 26	
120	Profit & Loss			
	1/2 Profit on above same as F V B		331 26	

June 12th 1873

44 Sends To NW Del Stock

The following Certificates del'd
25 J H Hester

357 Shares @ Value Dec 28 71/8

Sent Certificate June 11th Letterbook folio 61 29,696 03

255 W H Fairbank Sent per Credit folio 82 480 60

Certificate Sent him rel book folio 2 1902 54

He Ench gave 20 shares RR Richardson 3.

255 Edmund Smith

Sent him 40 Shares June 11 NW 3393 74

245 Joe Shaw

Delivered June 10th certif for 100 shares 82 71 87 1/2

June " " 84 " 81 1/8 6948 38

258 J F Grasser

150 Shares NW delivered @ 82 71 3/8 12,407 82

256 T R Davis

per credit @ approximate Value 130 Shares 190 898

Sold @ 1378 net 1/4 amt to 1861 17

Cheq T R Davis 47 81

44 NW Del Co Stock To Sends

45 To Phil A Del

Exchanged June 9th amt

600 Phil A for 100 Shares NW @ 82 71 87 1/2 49,621 25

Exchanged June 10th 4000 ft

Phil for 800 Shares NW 82 71 1/8 66175 00

Exchanged June 11th 2400 ft

Phil A for 400 NW 82 71 1/8 33087 50

245 To A O Braum

2 Shares Certificate sent to

rel for him @ 82 71 1/8 165 43

108 To J E Thomson

Sold for him this 13 day of

June 75 Shares NW @ 85 1/8 6399 69

have already credit him folio 82 6363 28

Balance to his credit 16 41

45 To Phil A Del Stock

Phil A Del 600 Shares exchanged for

100 Shares NW @ 85 1/8 8506 25

June 1 34th

45	W. A. Del Co Stock To Sunds			
250	Sam'l G Lewis			
	275 Shares Paid A Tolereylog			
	ed W. W. Remitted him @ price	3.898	69	
	Sold today			
250	W. Russell			
	272 Shares exchanged Ed also			
	30 Shares exchanged K of L	167	60	
	Belford. Total 292 Shares	3.856	16	
25	W. G. Johnston			
	127 Shares Exchanged for his			
	K of L price sold today	1.800	49	9.755 94
44	W. W. Del Co Stock			
	Balance over approximate price			
	given each party	7925		7925
101	Carnegie, Howard & Co			
155	Do. Bills Receivable			
	note dated 22nd 10 th @ 6 mos			
	due June 10/10 for sum of	5185	18	
	retunes them and charged			
	to their ac			5185 18
25	W. G. Johnston Co			
44	W. W. Del Co Stock			
	price credited him	2.304	92	
	price realized by sale 27 1/2%	2285	20	
	Delivered him personally	Apr 1952		
	on this day 400 Shares @			
	his receipt this date @ 84. ^{84 1/2} %	33937	50	33957 02
00	W. H. Fairbanks			
	Sent him June 24 th Certificates			
	for 20 Shares in full @ 200			
	entry on folio 86 made in advance as			
	certificates should have been sent but			
	were delayed			
259	Samuel G Lewis P. M. W.			
	Sent him June 24 th Certificate for			
	46 Shares @ price credited him	3912	79	3912 79

June 24th 1873

25	Wm Russell To			
44	W W Del Co Stock			
	delivered to him by Express			
	Certificate amounting to			
	47 Shares of W W @ 82 7 1/8	3885 91	3885 91	
	in Cheque in full see Cashbook.			
91	Sundries To Collateral %			
80	Adams Express Co Stock			
	The Certificate to 238 given me by the			
	receiver upon surrender of his			
	Shares old Company stock today			
	returned upon payment of my %			
	with them 60 shares @ 50 ⁰⁰	3000 00		
18	Union Trust Co Stock			
	Certificate to 238 returned by			
	Adams Express Co upon payment			
	of my % 60 shares @ 50 ⁰⁰	3000 00		
19	Empire Trust Co. Stock			
	Certificate to 579 returned by			
	Adams Express Co upon payment of			
	my % with them 50 shares @ 50 ⁰⁰	2500 00	2500 00	
160	Interest & Exchange To			
113	Adams Express Co. on 20000 ⁰⁰ loan			
	on my balance due them as			
	per % rendered June 24 th 73	244 45	244 45	
115	Adams Express Co To.			
94	Dividend %			
	Amount of dividend of \$100 per share			
	on 60 shares of Express Co stock			
	held by them collected Jan 24			
	60 shares @ 7 ⁰⁰ ea	60 00	60 00	

June 25th 1873

91 Collateral of P. Sundries
 26 Central Transportation Co Stock
 Sent E. W. Clark & Co June 16th 1/2 of
 \$50,000⁰⁰ low Comp. Cal. of 100⁰⁰ Stock
 At 491 for 200 Shares
 502 " 110 "
 521 " 100 "
 740 " 110 "
 1010 " 150 " Value 50⁰⁰
 1359 " 115 " Total 785⁰⁰ 39.25000

91 Collateral %
 Amt held by E. W. Clark & Co (M. C.) formerly
 outstanding as collateral in the
 Harrisburg Bank lately returned & sent
 June 1st to E. W. Clark & Co
 400 Shares @ value of 50⁰⁰ 24.00000 63.25000

44 W. W. Dulles Stock To
 256 W. W. Stevenson
 Sold for his 39 1/2 Shares at 85⁰⁰ 3334 06
 Amt. credited him folio 82 3323 04
 Balance to his credit 1102

50 W. W. Dulles Stock To
 58 Geo. Lander Esq.
 Certificate for 50 Shares of this
 stock standing in my name
 transferred from his 1/2 to me
 50 Shares @ value of 100⁰⁰ 5.00000 5.00000

158 Geo. Lander Esq.
 46 O. P. Car Co Stock
 Sale to him of 20 Shares
 of O. P. Car Co Stock @ value
 of 110⁰⁰ per Share amt to 2.75000 2.75000

June 27th 1893

94	Sundries To Dividend %			
50	N. Car. C. Stock			
	dividend due June 1 st on 100 ^{ths}	200	00	
70	Penn. N. R. Stock			
	Dividend due June 1 st on 207 Shares @ 25 ^{cts} ea	517	50	717 50
46	N. Car. C. Stock			
120	To Profit in Sale			
	Sale to Geo. Landers of 25 Shares @ 110 ^{cts} par value being 100 ^{cts} being profit of 10 ^{cts} to share 25 Shares @ 10 ^{cts} ea. amt	250	00	250 00
246	R. E. Reed & Co. By			
44	N. W. Del. C. Stock			
	Gave him a credit of approx value	5162	50	
	and proceeds of same when sold amt	5859	44	
	Give R. E. Reed Corp.	696	94	696 94
69	N. R. & M. Bonds			
120	To Prof. Lof.			
	Purchased above bonds and after holding some days sold them making difference in my favor of this amount twelve %	12	50	12 50
88	Secor Note % To			
160	Int. & Ex. change			
	This amount to one % of Secor notes being balance received over amount paid to Theo. Glman for the notes	103	63	103 63

July 3rd 1873.

140 Trust Co

158 Geo Sunder

Certificate No 2050 for 75 Shares of
the Pullman Palace Car Co Stock
held by me for him @ 100⁰⁰ ea

7500 00

Certificate No for 25 Shares
of the Pullman Palace Car Co Stock
held by me for him @ 100⁰⁰

2500 00 10000 00

155 Bills Receivable To Sunds

94 To Dividend %

Note dated June 2nd 1873 to
order of \$6 payable 57 Broadway
3 months after date viz full for
30 Coupons of the M V & L
R R Co due June 27 @ 35⁰⁰
Gold each amounting to

1000 Gold

160 To Int^l Exchange

3 months Int @ 7% on abov note.

1838 106838 38 Cts

101 Sundries To Carnegie Command Co

96 Charity

Amount of Subscription paid
to the School of Design Rgh by
instructions June 1st

100 00

19 Carnegie M Candlest Co Stock %

installments due on my %
to subscription paid June 17th

9000 00

160 Interest^l Exchange

Average of 53 days on 23932⁰⁰
as per Statement July 1st @ 9%

20732 9407 32

101 Carnegie Command Co

160 To Int^l Exchange

Average of 88 days @ 9% on
136207⁰⁰ amounting to

2997 20 2997 20

July 1st 1873

89 Sundries to General Expense of
Each of the following Companies for
1/4 of Office Rent Office Cleaning &
Office Stationary from Dec 1st to
July 1st 1873. Sum advanced 1169.⁰⁹

119 Iowa R.R. & C. Co.

1/4 of above advance per voucher

292 27

118 Draft Ag. C. Co.

1/4 " " "

292 27

105 C. & O. R.R.

1/4 of " " "

292 27

98 Expense of

1/4 " " to check

292 28 1169 09

12 New York & Cheboard Gas Co. & Stock

121 To Profit & Loss

Certificate to 131 for 133 Shares

" to 132 " 93 "

being amount of 226 Shares

bot from Allegheny Valley R.R.

for 6666.⁰⁰ which amount will

be paid by C.R. & Co. & charged

to say 1/4 par value of the

226 Shares @ 50.⁰⁰ amt

like 6666.⁰⁰ 1/4 Paid Loss when paid by C.R.

11300 11300 00

5 Norman Carnegie Bldg

121 To Profit & Loss

Increase in Stock 1/4 by

7/8 profits to June 1st 73 ad.

letter of Norman Carnegie Bldg

announcing increase dated

July 19th 1873. and instructing

us to make entry

90.00000 90.0000 00

July 24th 1873

100	Trust & Co			
166	Mrs W. D. Fuller	200 Shares of the Capital Stock of the Penn Gas Coal Co Stock standing in my name on the Books of the Company held for & of Mrs Fuller dividends to be remitted to her regularly Thurs par value @ 50 ^{cs} per share	10,000 00	10,000 00
44	W. W. Del Co Stock To			
246	J. J. Hood	Sale of 116 Shares of W. W. Del Co Stock sold for his ac @ 86 ^{cs} Gave him credit for @ 75 ^{cs} Balance to his credit	9976 00 8700 00	1,276 00
106	Wm Addison Atty To Funds			
46	To R. P. L. Co Stock	150 Shares sold him this 28 th day of July. Certificate 1396 for 100 Shares & 1 1397 " 50 " 100 ^{cs} ea being part of lot held for Mr J. E. Thompson which I am to replace. I charge for above stock 150 shares @ 110 ^{cs}	16,500 00	
94	To Dividend %	Int on same @ 12% being amt paid in dividend. from time last dividend was due say May 15 th being 2 mo and 19 days @ 1000 ^{cs}	345 00	16,845 00
46	R. P. L. Co Stock To			
121	Profit & Loss	Am't rec'd over par on 150 Shares sold W. Addison @ 10 ^{cs}	1,500 00	1,500 00

July 26th 1873140
46

J.P. Trust & Co.

Pullman Palace Car Co Stock
On folio 44 I have charged
J Graham with 4 shares of
above stock sold him @ \$110
but I have not yet had a
Certificate made out for him for
that number of shares but as I
intend doing so and wish books to show the
plaintiff's action I charge trust of with
Certificate No 50 for 4 shares in
my name held in trust for Thomas
Graham for value of 100⁰⁰ per share

400 00

400 00

119
110

Iowa R.R. Co. & Co.

To Danforth & Co.

This amount of balance due
by D & Co transferred to the
Iowa R.R. Co. by instructions
of J.M. Caudle Dec 30 Dec 1872

386 82

386 82

12
44

Stock & Co.

Wm. T. G. Fox

This amount of profits allowed to
D.M. Fargo & Co. charged to Wm. T. G. Fox
Stock & Co. but as it was a debt due
when books were opened it should
have been charged to Fox & Co.
it is now set entry folio 79

4285 50

4285 50

105
134

Superior & Co.

A Hendersons Estate

Coupons of Scotland County Mts
due Dec 31st 1872 not paid
assumed by H Carnegie viz
2 Coupons Hendersons Bonds @ 80⁰⁰

160 00

160 00

July 26th 73

94 Sundries To Dividend %

The following Companies having
declared dividends payable after
July 1st 1873. Same having been paid

28	Union Transportation Co Stock	60 sh	90 00		
29	Empire Transportation Co Stock	50 sh	62 50		
26	Central Transportation Co Stock	126 sh	1,960 75		
95	Southern Transportation Co Stock	101 sh	100 70		
57	North American Mutual Life Ins Co Stock	60 sh	65 00		
50	Western Cay Co Stock	150 sh	300 00		
25	New York Transfer Co Stock	125 sh	625 00	3,201 95	

100 Interest & Exchange to

134 Andrew Henderson

7% on a/c up to July 1st 1873

2 22

2 22

28 Sundries To Union Trans Co Stock

20 Penn R R Stock

Certificate No 113341 received
in exchange for one sent me by
thru D Co with the following
Certificate 113341 for 60 shares @ 50⁰⁰

41 Penn Company Stock

Certificate No 1 for 60 Shares
received in exchange for 60
Shares of U D Co - with above 60 sh
Penn R R & the Receipt below

28 Union Transportation Co Stock

Certificate No 241 for 60 Shares @ 50⁰⁰
Receipt no 24 for 60 Shares
received with above 60 Shares
Penn Co Stock & Penn R R Stock
60 Shares for Certificate No 238
for 60 Shares U Trans Co @ 50⁰⁰

28 U Trans Co Stock To

121 Profit & Loss

60 Shares Penn R R Stock @ 50⁰⁰60 Shares Penn Comp @ 50⁰⁰

3000 00

3,000 00

6000 00

July 31st 1873

137	Sundries To Jno M Antosh			
60	N & A Bridge Bond			
	Bond no 453 for 1,000. ⁰⁰ sold to me by him at price he paid for it namely 50% with	500 00		
48	N & A Bridge Stock			
	Certificate no 20 for 10 shares a par value of 100. ⁰⁰ sold to me @ price he paid for it namely 50%.	500 00	1000 00	
	above sales having been made & I investing the proceeds in N & A Co stock see entry this day for same.			
135	Sundries To Andrew Martin.			
60	N & A Bridge Bond			
	No 472 held by him for my % I having repurchased it at price sold namely 50%	500 00		
48	N & A Bridge Stock			
	Certificate no for 10 shares a par value of 100. ⁰⁰ held by him for my % I having repurchased it @ price sold to him namely 50% say	500 00	1000 00	
	Above sales having been made to me by him I have invested proceeds in N & A Co Stock.			
133	Sundries To J Morrison			
48	N & A Bridge Stock			
	Certificate no for 50 shares bot from him but which he holds for my % @ 50% say	2,500 00		
60	N & A Bridge Bond			
	No 385, 386, 387, 388, 389. bot from him but held by him for my % @ 50% of par value	2,500 00	5,000 00	
	Investment in N & A Co stock 50%			

July 31st 1873

140	Sundries To Trust of				
	For the following Certificates of the				
	Waco Stock Sent to be exchanged				
145	Thos Graham	for 10 Shares of Certificate 51	1,000 00		
146	M D W Lewis	for 10 Shares of Certif 51 -	1,000 00		
158	Geo Landers	Certificate No 49 for 100 Shares	10,000 00		
Voick	J Morrison	Certificate No 114 for 50 Shares	5,000 00	17,000 00	

140	Trust of To Sundries				
	The following Certificates of				
	Waco Stock held in				
	trust for the following parties				
	Each and every certificate				
	being in my name, but all				
	are the property the individuals				
146	M D W Lewis	Certificate No 152 for 20 Shares	2,000 00		
153	Jno Ritchie	Certificate No 153 for 20 "	2,000 00		
145	J Graham	Certificate No 156 for 10 "	1,000 00		
158	Geo Landers	Certificate No 215 for 100 "	10,000 00		
133	J Morrison	Certificate No 216 for 50 "	5,000 00		
137	Jno McIntosh	Certificate No 218 for 10 "	1,000 00		
125	Andrew Martin	Certificate No 219 for 10 "	1,000 00	22,000 00	

✓ 120	Sundries To Profits & Losses				
✓ 60	R W Bridge Bonds	7 Bonds at 250% each for 6 shares	3,500 00		
✓ 48	R W Bridge Stock	70 Shares at 250% each for 6 shares	2,500 00	7,000 00	

July 31st 1873

50	Sunds To W Car Co Stock			
	He sent Certificate to be exchanged as follows: No 48 for 100 shares No 126 " 50 " Giving instructions to send Certificate in my name for these %s as follows			
50	W Car Co Stock			
	Certificate No 217 for 130 shs being my individual prop	13,000 00		
137	June 1 st Jno McIntosh			
	Certificate No 218 for 10 shares being amount sold him for 10 shares W Car Co Stock Ed 1 N Ed N Bridge Bond	1,000 00		
135	Andrew Martin June 1 st			
	Certificate No 219 for 10 shares being amount sold him for 10 shares Stock Ed 1 Bond N Ed N Bridge Co held by him for my %	1,000 00	15,000 00	
50	Sunds To W Car Co Stock			
	Sent Certificate No 217 to be exchanged for following %s			
50	W Car Co Stock			
	Certificate No for 100 shares	10,000 00		
169	Rhoda B Wright			
	Certificate No for 30 shares sold her this day @ par	3,000 00	13,000 00	
170	Penn RR Stock To Sunds			
	purchase of Certificate for which I received Certificate No 117044 for 120 shs			
169	Rhoda B Wright			
	100 shares @ value of 55 ⁰⁰ / ₁₀₀	55,000 00		
170	Roe Kenan			
	20 shares @ value of 55 ⁰⁰ / ₁₀₀	11,000 00	6,600 00	

July 31st 1873

100 Interest & Exchange To Funds
136 Thomas Morrison

Int @ 8% for 1 month from the
1st of April to 1st of May on \$500⁰⁰
Bonds of K&A Bridge Co. b^t from
him to purchase for his 50 shares
of W & C Stock May 1st

33 33

137 Jno M^c Intosh

Int @ 8% on \$1000⁰⁰ K&A Bond
from April 1st to June 1st 2 mos
the bond purchased from him
& W & C Stock sold him June 1st

13 33

135 And Martin

Int @ 8% on \$1000⁰⁰ K&A Bond
from April 1st to June 1st 2 mos
the Bond b^t from him & the
W & C Stock sold him June 1st

13 33

59 99

August 1st 1873

155 Bills Receivable To
156 Peter Quinn

Peter Quinn drew on A Carnegie
May 1st 2 drafts to his order
for \$500⁰⁰ @ 90 days falling due
today. these were accepted by
A Carnegie & paid. falling due
today. Quinn not remitting
amount A Carnegie took his note
dated Aug 1st @ 3 mos to order
of A Carnegie in full without
interest for above drafts for

2,500 00

2,500 00

134 Jno M^c Intosh To
140 Trust of

1 K&A Bond No 243 sold
me by him to invest proceeds in
W & C Stock credited him
by Trust of SA sales 4th this month

1000 00

1,000 00

August 2nd 1873

71 94	Texas & Pacific RR Land Grant Bonds To Dividend % The following Bonds rec'd from the Cat ^l & Texan Ry. Co. Co. Numbered 3315-3395 = 81 par value of \$1000.00 ea = 7% int Coupons payable January 2 nd July 1 st each year	81,000	81,000.00
91 60	Collateral to S. Sundry N ^o 1 Bridge Bonds The following number of Bonds held by these parties as collateral on purchase of W & A Co stock The Monitor holds 5 Bonds 385-389 A Martin holds 1 Bond 417	5,000.00 1,000.00	6,000.00
48	N ^o 1 Bridge Stock held as collateral of W & A Co. Same as above T Morris 50 share stock A Martin 10 " "	5,000.00 1,000.00	6,000.00
140 197	Trust of S. Jno Mcintosh Certificate No 2523 for 1 share of Central Transportation Co stock held in trust for his wife & par	50.00	50.00
71 71	Southern Trans Co Stock To Stock % Certificate No 529 for 5 share due & payable by S. Trans Co. since March 27 1867 but not received until Aug 20 th 1873. 5 share par value 50	250.00	250.00

August 2nd 1873.

94	Sundry $\frac{1}{2}$ to Dividend $\frac{1}{2}$			
	to be collected during August 1873 viz			
60	Alex W. Fidelity M. Bonds. Coupons	403 82		
50	Western Car to Stock 130 $\frac{1}{2}$	253 33		
46	Pullman Palace Car to Stock 570 $\frac{1}{2}$	1,030 00	2,187 15	

100	Int'l Exchange Co			
145	Thos Graham			
	Dividend on 4 Shares of RR			
	Car to Stock charged him on			
	folio 44 this book Div due today	12 00	12 00	

119	Iowa R. R. Contg Co. Do.			
160	Int'l Exchange			
	On running of to date in			
	full of Int'l to this day @ 10%	1397 76	1,397 76	

155	Bills Receivable Do			
119	Iowa R. R. Contg Co			
	Demand note received dated			
	Aug 28 th order of Carnegie	25,000 00		
	" 28 th order of Carnegie	9905 14	34,905 14	

100	Int'l Exchange Co			
158	Geo Landen			
	Dividend due Aug 15 th on 25			
	Shares Pullman Palace Car sold			
	him June 20 th but for which he has			
	not yet received Certificate			
	25 Shares @ \$30 each	7500	7500	

50	Geo Landen By Sundries			
50	By Pullman Palace Car Co			
	Amt Chgs him for 25 Shares @ \$110 ⁰⁰			
	now returned by him not taken	2750 00	—	—
	By Int'l Exchange			
	Int'l allowed him Entry as above	7500	—	—

August 28th 1873

46 P. Car Co To Geo Lander
 158 Geo Lander
 was Charged June 25th 73
 with 25 Shares of P. Car Co
 @ \$110⁰⁰ per share which are
 now returned by him as his %
 is overdrawn 2750 00 2,750 00

101 38 Profit & Loss To
 P. Car Company
 Dividend credited to him on
 25 Shares which he has since
 returned amounting to 75 00 75 00

124 Profit & Loss To
 46 P. Car Company Stock
 Profits of 10% per share on above
 25 Shares sold Geo Lander &
 returned by him to give him
 a balance in his a/c 250 00 250 00

158 Geo Lander To
 160 Interest & Exchange
 Allowed him Aug dividend
 on above 25 shares but since
 he has returned the same we
 charge him amount say 75 00 75 00

Sept 12th
 19 Carnegie M^{rs} Lander & Co
 101 To Carnegie & Lander & Co
 Installment 3% on 150,000⁰⁰
 paid July 10th 1873 4500 00
 Installment 4% on 150,000⁰⁰
 paid Aug 12th 1873 6,000 00 10,500 00

99 Expense % To
 101 Carnegie & Lander & Co
 Expressage paid on Box Aug 28th 1 60 1 60

September 13th 1873

91	Aloman Mining Co Stock			
150	To Bills Receivable			
	Paid Henry Shipke for for a			
	Certificate of of Aloman Mining			
	Co Stock for 200 shares @ par no 4			
	value of 200 per share dated			
	Sept 11 th in name of it being			5,000 00
	gave him notes of N.Y. C. & O.			
	Dated Dec 19 th 72 order of \$0 24 per	1,822 50		
	" Dec 31 st 72 " " do 3 "	1,827 00		
	" Dec 31 st 72 " " do 2 "	600 00		
	" Dec 31 st 72 " " do 3 "	600 00		
170	To Profit & Loss			
	To make payment par value we			
	having only given notes for stock as			
	above diff being under par			150 50

98	Southern Ry Security Co. Secs.			
121	To Profit & Loss			
	allowed me a subscription to			
	150 shares @ par value of \$0 ⁰⁰			
	33 1/3 % amounting to	2,500 00		
	also gave me as a bonus			
	for subscribing for 300 shares			
	according to Resolution passed			
	May 21 st & Oct 29 th 72 a new			
	Certificate containing 150 shares			
	Bonus Stock a par value of			
	\$0 ⁰⁰ each amounting to	7500 00	10,000 00	
	both of above are in new Certif			
	no 641 for 300 shares dated			
	today			

91	Collateral Co Credited			
26	By Central Trust Co Dr.			
	400 shares held by C. W. Chase & Co			
	returned & delivered 26 th to help			
	Daniel Morgan & Co for sale			
	Certif no 20 for 400 sh @ \$50 ⁰⁰	24,000 00	24,000 00	

September 30th 1873

104	Carnegie & Leonard & Co				
20	To Penn R.R. Stock				
	Apr 4-200 Shares @ 56. ⁶² / ₂	11,325 00			
	May 15- 7 " @ 55. ⁰⁰	385 00			
	19-200 " @ 54. ²⁵ / ₂	10,850 00			
	24-400 " @ 54. ³⁷ / ₂	21,750 00			
	July 26- 60 " @ 55. ⁰⁰	3,300 00			
	31-120 " @ 55. ⁰⁰	6,600 00			
	Sept 30- Int to date @ 7%	1,449 18			
	CV	55,659 18			
	Aug 14 Sale 100 Shares @ 54. ²⁵ / ₂ = 5,425 00				
	Int on same to date @ 7%	59 63	5,484 63		50,183 55
	Above charged them by instructions of Mr Carnegie in letter from Bk Monday Sept 29 th				
	Statement sent C&L Co Oct 1 st subbook of				
	Statements folio 157.				
20	Penn. R.R. Stock. To.				
191	Profit & Loss.				
	Balance to close of of 88 1/2 Shares				
	as above, sold to C&L Co leaving				
	3 Shares on hand	17 33 55	17 33 55		
44	Funds To Dividend %				
	During month of September				
50	Stock of Har Company				
	130 Shares held July 30 th @ 2 ⁰⁰ / ₂	260 00			
140	St Louis Council Bluffs & Omaha Bonds				
	30 Bonds Coupons due Sept 14 @ 35 ⁰⁰ / ₂	1,050 00	1,310 00		
160	Geo H Parker To.				
31	Homan Mining Stock				
	Carnegie sold him 40 Shares				
	to be delivered him @ 25. ⁰⁰				
	per Share. Mr Parker giving in				
	payment 1 Uf 5/20 Bonds it				
	being valued @ 1,130. ⁰⁰ cheque for				
	bal 130 ⁰⁰ given him Sept 27 - Certificate				
	Transferred no 44 for 40 Shares @ 25 ⁰⁰	1,000 00	1,000 00		

September 30th 1893

103	Geoff Parker To.			
141	Trust of his 2 Certificate of N Car Co Stock sent him today	2,000 00	2,000 00	
121	Ph Loss To			
260	W J Co Bond Bought 1 Bond @ 113 ⁷ / ₈ Sold Bond @ 111 ⁵ / ₈	1130 00 1118 75		14 25
121	Ph Loss To			
69	U.S. 1 ¹ / ₂ Mtg Bonds Loan on 20 Bonds Bought at 165 12 50 " Sold at	16512 50 16136 67		375 83
Oct 3 rd				
176	Carnegie & Abraham Co			
176	To Central Trust Co Stock Drexel Morgan & Co hold for 1/2 of C.R. & Co 300 Shares of C.T.C. Stock to be sold for their 1/2. I charge C.R. & Co for said Stock - ex dividends due Oct 1 st - @ \$47 ⁰⁰ per Share amounting to sum of	17,860 00	17,860 00	
174	Carnegie McCandless & Co Special 1/2 To Funds			
107	To C.M.C. & Co Loan 1/2 To close by Carnegie's instructions into special 1/2 and charges	6000 00		
108	J. Edgar Thomson To close out amounts charged him for subscriptions amounting to	6000 00		
119	Carnegie McCandless & Co for Cash amounts paid by me over and above before rec'd amounts say	15,000 00	23,000 00	

October 2nd 1873

103 J. M. Carnegie To.

160

Interest & Exchange

Amount due on $\frac{1}{2}$ of due
bills & advances as per the
Statement in Book of Statements
folios amounting in all to
In full to Aug 31st

3074 87

3074 87

81 Koman Mining Co Stock To

103

J. M. Carnegie

1000 Shares of K Mining Co stock
given in full of his (J.M.C.'s) $\frac{1}{2}$
to date valued at par of \$25.00
per share Certificate - to -

1000 Shares @ \$25.00 per share

25000 00

25000 00

103 J. M. Carnegie To.

171

Profit & Loss

Amt to close of to 25000⁰⁰ rec'd
in Koman Mining Co stock

174 27

174 27

109 Carnegie McCandless To

101

To Carnegie Koman & Co

The following payments made on
my $\frac{1}{2}$ to C.M.C. & Co these dates

Aug 12th by N & C's not before date

3,000 00

Sept 10th by C.M.C. per statement

6,000 00

9,000 00

101 Carnegie Koman & Co To

160

Interest & Exchange

In full of $\frac{1}{2}$ as per Statement
Rendered by C.M.C. Oct 1st to
that date @ 9%

2369 90

2369 90

72 Stock To

76

Central Oread Co Stock

3rd per share on 380 shares rec'd to C.M.C.Oct 3rd @ 47th per value as 50th to close

1140 00

1140 00

October 6th 1873

95	Sundries To Dividend %			
65	Clark County Bonds			
	6 Bonds 500 ⁰⁰ each bearing 7% interest payable annually due August 1 st 1873 6 Bonds @ 35 ⁰⁰	210 00		
50	Western Air Company stock			
	2% on 100 Shares 1% on 20 Shares	220 00		
29	Empire Trans Co stock			
	50 Shares Divd of \$7.25 per share	62 50		
26	Central Trans Co stock			
	1265 Shares @ divd of 1.40 per share	1,771 00		
27	Southern Trans Co stock			
	106 Shares Divd of 95¢ per share	100 70	2,364 20	
	13 th			
60	N. W. A. Company Bonds To			
91	Collateral %			
	8 Bonds held by G. W. McFarland returned & placed in safe today	8,000 00	8,000 00	
	22 nd			
176	Carnegie Kloman & Co			
46	Pullman Palace Car Co stock			
	36 Shares sold for their % at 100¢ in Boston by J. H. Salomon we charging C. & Co @ \$1.10 the price sold before panic	2,960 00	2,960 00	
	23 rd			
176	Carnegie Kloman & Co			
46	Pullman Palace Car Co stock			
	15 Shares sold to Daniel Morgan & Co @ .95¢ we charging C. & Co @ \$1.10 price sold before panic	1,650 00	1,650 00	
46	P. & O. Co stock To			
121	Profit & Loss			
	par value 100 ⁰⁰ Sold 36 shs @ 110 ⁰⁰	360 00		
	par value 100 ⁰⁰ Sold 15 shs @ 110 ⁰⁰	150 00	510 00	

October 25th 1873

Entry Vols in Cash Book

Bills Receivable To Sundries

Coupon of N. E. & T. Bridge Company
 Asked by Gilman Sons & Co. for giving
 us these notes received from the Toledo
 Pemix & Haisan Ry Co

Dated Oct 1st to order J. Gilman Treas 3 mos 1,325.²⁸

, Oct 1st to , Do 4 , 1,332.⁵⁸

, Oct 1st to , Do 5 , 1,340.⁴⁷

, Oct 1st to , Do 6 , 1,348.⁰⁶

29th
 176 Carnegie Kloman Co To
 46 Sullivan Palace Co Stock
 100 Shares R.R. Co. stock sold
 them this day to sell to Addison
 valued @ 110⁰⁰ per share

11,000 00 11,000 00

46 R.R. Co Stock To
 121 Profit & Loss

100 Shares sold @ 110⁰⁰ per share

11,000 00

Less Par value of 100 shares @ 100⁰⁰

10,000 00 1,000 00

Nov 22nd 73

123 Thos Morrison To

176 Carnegie Kloman Co

Certificate #62 for 267 Shares of
 Kloman Mining Co Stock @ 15⁰⁰
 Sold him for the sum of

4000 00 4000 00

140 Trust Co To

123 Thos Morrison

Certificate #62 for 267 Shares @ 25⁰⁰
 held in trust for him

6,675 00 6,675 00

November 22nd 1873

94	Fundries To Dividend of		
46	P. O. Car Co. Stock		
	Nov 15 dividend on 350 shs @ 3 ⁰⁰	1,065 00	
60	A. H. Bonds		
	40 Coupons tacked @ 40	1,600 00	2,665 00

28th

133	Thomas Morrison To		
176	Carnegie & Leonard Co		
	Certificate no 64 for 67 Shares		
	Monroe Mining Co Stock		
	purchased @ 15 ⁰⁰ per Share they		
	drawing eight for sum of	1,000 00	1,000 00

140	Trust of To		
139	Thomas Morrison		
	Certificate no 64 for 67 Shares		
	Monroe Mining Co Stock		
	par value 25 ⁰⁰ per Share	1,675 00	1,675 00

Nov 1st

176	Sundries To Carnegie & Leonard Co		
117	Carnegie		
	Amount paid J. P. Boggeman	500 00	
158	Geo. Lander		
	Cash handed him in P. O.	200 00	
99	Expense of		
	Iron Explorations paid to		
	J. M. Carnegie	105 11	935 11

158	Geo. Lander To		
140	Trust of		
	Credit him on folio 91 this book with		
	100 Shares Pullman, but as 25 shs		
	was not sold him see folio 102 I.		
	now make counter charge of	2,500 00	2,500 00

November 30th 1873

176	Carnegie & Hornum & Co					
46	Pullman Palace Car Co stock					
	sale to them of stock on the following dates for Boston & Maine					
	Nov 10	Oct 17	for 15	Shares @ 110 ⁰⁰	1,650 00	
	" 18	"	26	" 110 ⁰⁰	2,860 00	
	" 19	"	8	" 110 ⁰⁰	880 00	
	" 20	"	12	" 110 ⁰⁰	1,320 00	
	" 22	"	6	" 110 ⁰⁰	660 00	
	" 25	"	27	" 110 ⁰⁰	2,970 00	
	" 28	"	4	" 110 ⁰⁰	440 00	
	Dec 1	"	8	" 110 ⁰⁰	880 00	11,660 00

	<u>Dec 5th</u>					
46	Pullman Palace Car Co stock To					
176	Carnegie & Hornum & Co					
	proceeds of sale of above stock collected as follows					
	Nov 15	proceeds	15	Shares @ .98 1/2	1,489 30	
	18	"	26	" @ .98	2,531 13	
	22	"	20	" @ .98	1,947 56	
	26	"	6	" @ .98	584 25	
	28	"	27	" @ .98	2,629 19	
	Dec 3	"	4	" @ .98	389 50	
	5	"	8	" @ .98	779 00	10,349 93

176	Carnegie & Hornum & Co					
26	Central Trust Co stock					
	One hundred Shares delivered to David Morgan & Co to be sold for % of C.T. Co @ 41 ⁰⁰ when it reached that price we charge C.T. Co at price before panic say 100 shares @ 47 ⁰⁰					
					4700 00	4700 00

December 8th 1873

50
169

Western Car & Stock Co
Phoas. S. Wright

I made purchase for her
1/2 of 60 Shares W. Car & Stock
at 100th Received in payment
100 Shares Penn R.R. Stock @
50th per share leaving a
balance due me of 200th W.
I have today Received in full
for balance due me Certificate
No 280 for 200 Shares W. Car & Stock

500 00 500 00

50
50

Mrs Keenan To

G. F. M. Candlish

Paid by Cheque Dec 1st

I received from Mrs Keenan 20 Shares
Penn R.R. Stock @ 50th per share
I purchased for her 10 Shares W.
Car & Stock @ 100th per share leaving
balance due her of 100th
G. F. M. Candlish purchased for her
7 Shares W. Car & Stock Dec 5th W.
She had given him 14 Shares of Central
R.R. Stock @ 50th leaving due about
100th this amount therefor transferred
to docket of with me & pay him

100 00 100 00

Dec 1st 73

179
178

The Iowa R.R. Co
To Draft By C. G.

This amount due me by
the Iowa R.R. Co in full for all
advances by me for Coaches,
Rent, Salaries & Expenses. Chgs
to date, assumed by the Iowa
R.R. Contracting Co

754 84

754 84

December 15th 1873

96 Charity of Do

117 Carnegie Personal of

The following amounts paid out
by him for different items - given away

July 1873	paid J Morris by WCG	100 00	
	Remittance 50 \$ to Mrs Bonds	279 58	
March 1873	paid J Morris by WCG	100 00	
April "	paid Do " Do	100 00	
	Apple sent to Europe	87 66	
May "	Trine to St Louis pants	49 95	
	paid J Morris by WCG	100 00	
	" Gehyler Kt of clock	173 00	
June "	paid J Morris by WCG	100 00	
July "	Mrs Foster wedding present	110 00	
	Duffany & Co for Bronges	850 00	
	paid J Morris by WCG	100 00	
Aug "	paid Do " Do	100 00	
	Wedding present Mrs Bollman	517 75	
Sept "	Lander party Expenses	50 00	
	paid J Morris by WCG	100 00	
Dec "	Christmas presents to Lander		
	W Morris mailed them	798 33	
Nov "	paid J F Baggeman Cnto	500 00	4,216 27

176 Carnegie Personal of

127 Do Bills Payable

Draft of Jno McKirdy Agt dated Nov
28 @ 60 days payable J B Day Aug 20/74
to order of Wetmore Bk on G M CDraft of C K & Co on A C Dated Dec
19th @ 4 months accepted by M CC K & Co to remit to pay Apr 22nd 73 5000 00 5,573 28

December 1873

176	Jundries To Carnegie & Hornand Co			
176	Carnegie & Hornand Co			
	Nov 1. paid Agreement of 8% on \$50,000.00			
	Sub - per Hornand Carnegie Bonds under Oct 10/73	12,000.00		
	Nov 10 paid Agreement of 9% on \$50,000.00			
	Subscription for Hornand Carnegie Bonds	13,500.00	25,500.00	
158	Geo Sauder			
	Cash handed to Mr Sauder by H Kattt while in St Louis	100.00	100.00	
117	Al Carnegie			
	Cash paid to J B Baggeman Dec 5	5.00		
	Express charges on Box from NY to Pgh	39.30		
	Charged him Cash To M C for Mrs M Carnegie	20.00	59.30	
176	Carnegie & Hornand Co			
156	Allemania Insurance Co Stock			
	Al Carnegie sold Dec 22 nd to M Pliffe for			
	10 Shares of Allemania Insurance Co			
	Stock @ 43.00 per share. Cash was			
	handed C H Co in Pgh for deposit	430.00	430.00	
105	Superior & Co Jundries			
	Cupons on Scotland Unity No Bonds			
	sold by me to the following parties			
	taken by me for collection			
134	A Henderson			
	Cupons 1765 for 80 th endue Dec 31 st 73	160.00	160.00	
158	Geo Sauder			
	Cupons 16 th 64 due Dec 31 st 1872	160.00		
	Cupons 16 th 64 due Dec 31 st 1873	160.00	320.00	
133	J Morrison			
	Cupons 18 th 63 due Dec 31 st 1873	160.00	160.00	
135	A Martin			
	Cupons 66 due Dec 31 st 1872	80.00		
	Cupons 66 due Dec 31 st 1873	80.00	160.00	
			80.00	

December 31st 1873

91	Norman Mining Co Stock To Sundries			
114	To Norman & Carnegie Co Div ^d & L			
	They paid for me for 6208 Shares of			
	N M Co Stock @ $24^{\frac{1}{2}}$ per share	15209 60		
121	To P th L th Co.			
	Balance to make above stock pay			
	on $25^{\frac{1}{2}}$ less $24^{\frac{1}{2}}$ = $22^{\frac{1}{2}}$ per share on 6208 shs	139990 40	*55.200 00	
	Certificates viz No 44 for 108 Shares			
	" #45 & 46 for 100 sh ea 200 "			
	" 47 & 48 " 200 " ea 400 "			
	" 49 to 50 included 500 " ea 2500 "			
	" 51, 52 & 53 for 1000 " ea 3000 Totals 6208 Shares			
91	Sundry a/c To Norman Mining Co Stock			
121	Profit & Loss			
	Concluded arrangement with J. M. Carnegie,			
	accepting 1000 Shares N M Co Stock in full			
	of his % see entry this book folio 106 $\frac{1}{4}$			
	afterwards returned same to him as a present			
	par value of 1000 shares @ $25^{\frac{1}{2}}$	25000 00	20	
96	Charity %			
	Gave J. M. Carnegie Certificate No 45 in			
	my name for 100 shares @ par	2500 00		
	Gave James Stewart Certificate 10 shs	250 00	27.750 00	
160	Interest % To.			
134	A Henderson's Estate			
	By Balance as per statement rendered			
	this day & sent Morrison & Co	2 28	2 28	
176	Carnegie Norman Co To.			
160	Interest & Exchange			
	Interest @ 9% on \$286601.82 $\frac{1}{2}$ for 82 days			
	on % Debits averaged	5.875 34		
	Interest @ 9% on \$15.109.42 $\frac{1}{2}$ for 70 days			
	on % Credits averaged	2014 42	3.860 92	

December 31st 1873

2	Profit M Sale To or Stock of			
27	Central Trans Co Stock			
	He sold Oct 2 nd 100 shares of			
	the stock. the par value of which	2,000 00		
	he charged C.R.C. @ 47 1/2 per share	4,700 00		
	Leaving difference of		2,700 00	
121	Sunday 4 th To Profit M Sale			
46	Pullman Palace Car Co Stock			
	He sold C.R.C. at different times			
	106 shares of the stock at 110 1/2 per share	11,660 00		
	The par value of the stock is	10,600 00		
	Making difference of		1,060 00	
57	All Germania Insurance Co Stock			
	Sold my interest in 10 shares to Henry			
	Thippes Jr for the sum of	430 00		
	I had already paid installments amounting	375 00		
	Making difference of		65 00	
94	Sunday 4 th To Dividend of			
50	Western Car Co Stock			
	Dividend of 1% on 120 shares due			
	& payable November 1 st 1873. paid	120 00		
60	N.Y. & N. Coupons			
	113 Coupons due Oct 1 st on my			
	Bonds Collected 40 ^{cts} ea	4,520 00		
66	Alex & Fredrick R.R. Coupons			
	10 Coupons 35 ^{cts} each Dec 1 st	379 49	currency	
65	Clark County N.Y. Coupons due Aug 10 th 73			
	2 Coupons collected from me	79 50	2,098 99	
160	Interest M & Exchange To			
142	Mrs Anna Atken			
	Paid her May 12 th & Nov 5 th 112 ^{cts} each			
	in full for 1873 for interest	225 00	225 00	
99	Expense of To			
172	Catharine Hogan To Close of	15 63	15 63	

December 31st / 1873

100	Interest & Exchange To sundries The following amounts due on their accounts this date for the year 1873.			
158	Geo. Lander.	10	49	
129	W ^m Evans	2	16	
133	T. Morrison	50	48	
135	A. Martin	2	76	
137	J. McIntosh	10	84	
139	R. Hutchinson	6	28	
140	T. Graham	524		\$88.25
00	J. P. King To			
00	Carnegie Roman Co Certificate No 677 for 170 Shares Roman Mining Co stock bought @ 15. ⁰⁰ / ₄ per share received this 9 th day of January 74 amounting to	2550	00	2550 00
31	Roman Mining Co stock To sundries			
176	To Carnegie Roman Co Purchased by AC from H. P. Jr. of 742 Shares Roman Mining Co stock @ 15. ⁰⁰ per share amounting to	11130	00	
121	To Profit & Loss To make stock at par 10 ⁰⁰ per share on 742 Shares bought as above For value of stock being 25 ⁰⁰ per share	7420	00	18550 00
121	Sundries To Profit & Loss			
7	Geo. W. Bitner & Co Profit on Carnegie's interest he selling out for 20000 ⁰⁰ which amount is now due him	20000	00	
155	Bills Receivable Another note of C. F. Bushnell Received on Omaha Bridge Bond negotiation making 3 notes now held by AC 10,000 ⁰⁰ each Due Nov 3 rd 1873	10000	00	10000 00

December 31st 1873

121	Profit & Loss To Fundries			
39	Chillicothe Omaha R.R. Association			
	A Carnegie received in full of his interest in that company \$30,000.00 in 1 st Mto Bonds of St Louis Canal Bluff & Omaha R.R. which were credited to Dividend & when received April 1 st 73	30,000 00	30,000 00	
182	Expense of			
	Amounts paid to Lewis Sanders for Mfg Co Scott & Legal Services rendered Dec 23 rd 1871 bill of Sanders	5500		
	Jan 8 th 1872 " " Do	7000	13000	
54	Middletown Budget Expense & To			
160	Interest & Exchange			
	Amount due on \$100,000.00 allowed him on contract from March 1 st 1870 & up to Jan 1 st 1874 @ 7%	2,683 33		
	Amount due on amounts placed to credit of this account cash paid on % from date of receipt to Jan 1 st 1874 @ 7%	1,796 14	887 19	
117	Sundry & To Dividend &			
	Due & Payable January 1 st 1874			
26	By The Central Transportation Co 700 lbs	1099 00		
27	" " Southern do do 100 "	100 70		
29	" " Empire do do do "	62 00		
37	" " A. W. Mutual Life Insurance Co	84 00		
25	" " M. Transfer Company Stock	625 00		
17	" " 3 rd Nat Bank Pa & R.R.	24500	7246 29	

December 31st 1873

121	Profit & Loss To Sundries			
	To close out the following $\frac{1}{2}$ for the year 1873 being in full of all payments charged & credits there			
96	Charity $\frac{1}{2}$ to close	12.165	27	
99	Expense $\frac{1}{2}$ to close	3985	50	
117	A Carnegie personal to close	8.268	60	24.419 37

121	Sundries To Profit & Loss			
	To close out the following $\frac{1}{2}$ for the year 1873 being in full.			
94	Dividend $\frac{1}{2}$ to close	182.580	27	
160	Interest & Exchange to close	13.160	48	195.740 95

121	Profit & Loss To			
✓	Stock $\frac{1}{2}$			
	To close P & L $\frac{1}{2}$ for 1873 in full to this entry. Net profits being	444.598	28	444.598 28

✓	Stock $\frac{1}{2}$ To			
176	Carnegie & Hornum & Co			
	paid by them for Mr A Carnegie's $\frac{1}{2}$ Expressage on package from St Louis	575		
	Cash handed to Mr A Carnegie	100	00	
	Cash paid J P Baggenman	162	80	268 55

176	Carnegie & Hornum & Co To			
✓	Stock $\frac{1}{2}$			
	100 share Hornum mining Co			
	stock sold 5th Fargo @ 25 ⁰⁰			
	charged folio 114 to Charity $\frac{1}{2}$ in error	2500	00	2500 00
	My $\frac{1}{2}$ interest in sale of Surface Land held by Wm Coleman as Trustee total	2340	00	2340 00
		4680	00	

December 31st 1873

18	Carnegie M Co To			
2	Profit M Loss - Stock %			
	Nett profits from starting of of the works Dec 1 st 71 to the 1 st of July 1873 per O Co Statement of July 1 st 73	53097 60		
	Profits entered up to Oct 1 st 1872 per their statement see folio 32	27,847 54		
	Remainng to be divided.	<u>25,250 11</u>		
	A Carnegie holds 1/6 th interest of above 25,250. 11 amounting to	4,208 35	4,208 35	
2	Sundries To Stock %			
40	Cal M Texas Ry Co M Co			
	Amount of Subscription charged to show a Balance just how much has been paid and not how much it still due - as it is now -	120,000 00		
15	St Helene Land Venture			
	Amount of Subscription now charged to show a Balance how much has been paid & not how much it still due - as it is now -	21,875 00	146,875 00	

January 3rd 1874

11/6 Carnegie & Leonard Co
 129 Bills Payable
 Draft of C & L Co to their own
 order payable May 5th 1874 & dated
 December 30th accepted this day
 payable by Broadway Mfg

	5,000 00	5,000 00
--	----------	----------

11/10
 155 Bills Receivable Co.
 1/1 Texas Pacific Ry Land Grant Bonds
 Received Trip note of T & P Ry Co.
 dated Jan^y 1st 1874 payable 2 years
 after date for 81 Coupons due Jan^y 1st
 1874 coupons 35⁰⁰ each amt^y to 2,835 00
 Trip bears 7% interest & is exchangeable
 for Land Grant Bonds or for Texas Lands

		2,835 00
		2,835 00

9th
 00 Trust Co.
 00 J. T. King
 Certificate No 77 for 170 Shares
 Monahan Mining Co Stock @ 25 $\frac{7}{8}$ per
 Share held by me for his $\frac{7}{8}$

	4,250 00	4,250 00
--	----------	----------

12
 Carnegie Co Funds
 Expense $\frac{7}{8}$
 Amt paid him by F J Blake
 in full of loan made
 Int & Exchange
 on loan to Blake in full

	100 00	
	5 00	105 00

11/6 Carnegie & Leonard Co
 129 To Bills Payable
 2 Drafts by C & L on Carnegie
 Jan^y 8th @ 4 months due May 11 5,000 00
 " 8th @ May 15th due May 15 5,000 00
 Accepted by Carnegie & Leonard Co &
 C & L to remit funds to pay

	5,000 00	
	5,000 00	
		10,000 00

Virt Cash Jan 3rd 1874

January 1st 1874

97 Charity W Gift of To
158 Geo Lander Sr

Mr Carnegie allowed Mr Lander
on ac of expenses of coming
to America & returning to
Scotland & expenses while here
78 £ sterling @ £.50 each.

429 00 429 00

60 K & N Bridge Bonds To
91 Collateral of

1st Mortgage Bonds given to
C & N Charles & Co as Collateral on Loan
to Carnegie & Co by them
returned this day to Carnegie
Ans 376 to 379 = 4 1/4 933 1/2 / 1000 = 68
Total of 72 Bonds \$1,000⁰⁰ each

72000 00 72000 00

140 Trust of To Sundries

Carnegie holds in trust for the
following parties Certificates of
Capital Bonds stock in their names

137 John McEntosh Cert 3968 for 7 Shares 50⁰⁰ 350 00

138 Tho^s Morrison " 3969 " 12 " " 600 00

135 A Martin " 3970 " 7 " " 350 00

139 E Hutchinson " 3971 " 4 " " 200 00

145 J Graham " 3972 " 5 " " 250 00

166 Henry N Howd " 3973 " 3 " " 150 00

129 W^m Evans " 3974 " 1 " " 50 00

158 Geo Lander " 3975 " 1 " " 50 00 24000 00

176 Carnegie & Co To
121 Bills Payable

Their own draft on me to order
of themselves dated Jan'y 21st 74
payable June 10th 74 accepted
payable 57 Broadway for

5000 00 5000 00

January 30th 1874177 Carnegie Kloman & Co To
184 Bills PayableDraft of K & Co to their own order
due June 13/16 - accepted payable
57 Broadway receipt by A.C.
draft dated Jan'y 27th 1874

5.000 00

5.000 00

February 1st 1874156 Bills Receivable To Sundries
155 To Bills Receivable

These notes returned to Iowa R.R. & Co.

dated Aug 28th 73 on demand to order A.C. 25.000 00" " 28th 73 on demand to order A.C. 9985 14" June 2nd 73 - 3 months to order A.C. 1.068 38 Golds

160 To Interest & Exchange

On above notes @ 10% to this date & on

open % of 2424.⁰² to the date amounting to 1.989 98& premium on Gold note 1068.³⁸ @ 115⁰⁰ Comm

161 59

179 To Iowa R.R. Contracting Co

To close open % to this date say

The received for above amount of

40.629.¹¹ Notes as follows - vizdated July 1st to order of Carnegie

10.000 00

158

156

" " 1st to " " do

10.000 00

155

" " 1st to " " do

10.000 00

154

" " 1st to " " do

5.629 11

156

" " 1st to " " do

5.000 00

40.629 11

February 2nd 1874

177 Carnegie Kloman & Co To

184 Bills Payable

Their draft on A Carnegie dated
Feb'y 2nd to their own order payable
June 16th 1874 accepted payable
57 Broadway June 16/19th 74
for sum of

5.000 00

5.000 00

February 2nd 1874

180	Sundry $\frac{1}{4}$ s To General Expense Office expenses to date divided as follows - Say -			
186	Columbus Chicago & Indiana Central Ry Co $\frac{1}{4}$ of Expenses to January 1 st less last quarters Rent say $\frac{1}{4}$ of 1192 ³⁶ amounting	298 09		
	$\frac{1}{4}$ of Rent from Nov 1 st to Feby 1 st 500 ⁰⁰	125 00	423 09	
187	Indianapolis Birmingham & Western Ry Co $\frac{1}{4}$ of last quarters Rent from Nov 1 st to Feby 1 st		125 00	
99	Expense $\frac{1}{4}$ $\frac{1}{4}$ of Expenses same as CB & AC Ry Co up to January 1 st At Carnegie	298 09		
	$\frac{1}{4}$ of Rent from Nov 1 st to Feby 1 st 74	125 00	423 09	
188	Davenport Ry Co $\frac{1}{4}$ of Expenses to January 1 st 1874	298 09		
	$\frac{1}{8}$ of Rent from Nov 1 st to Feby 1 st 74	62 50	360 59	
179	Iowa R.R. Co $\frac{1}{4}$ of Expenses to January 1 st 1874	298 09		
	$\frac{1}{8}$ of Rent from Nov 1 st to Feby 1 st 1874	62 50	360 59	
	Total -		\$1,692 36	
99	Sundries To Expense $\frac{1}{4}$			
186	CB & AC Ry Co $\frac{1}{4}$ of Office incidentals for January	4 33		
187	I & O Ry Co $\frac{1}{4}$ of Office incidentals for January	4 33		
188	Davenport Ry Co $\frac{1}{8}$ of Office incidentals for January 2 nd Telegrams re paid for them	4 36		
179	Iowa R.R. Co $\frac{1}{8}$ of Office incidentals for January 2 nd extra expense paid for them	2 87	15 89	
174	^{5th} Carnegie & Monand Co. Rgt Local Work Dividend due Feby 1 st 74 on 130 Shares Stock Collected by Carnegie & Monand Co 15%	1,950 00	1,950 00	

February 1st 1874

106 J. C. Houston Co.
 140 Trust Co.
 Certificate #120 for 200 Shares
 Pullman Palace Car Stock
 Sent to J. C. Houston & transferred
 at F. & L. Trust Co. January 16th this
 Stock was held in Trust for J. C. H.
 200 Shares at par value 100⁰⁰ 20,000 00 20,000 00

177 ^{12th} Carnegie Roman & Co.
 184 Bill Payable
 Draft of C. & C. to their own order
 payable by Broadway dated Feb 9th
 & payable July 3rd 1874 0,000 00 0,000 00

95 Sundry A/c To Dividend of
 due during the month of
 January & paid —
 6 Keystone Bridge Co.
 on 480 Shares in name of J. C. H. — 1440 00
 on 960 Shares in name of A. C. — 2880 00
 8 Bgh Loco Works
 on 130 Shares 15% paid 1950 00
 41 Pennsylvania Copper
 on 60 Shares 3% 90 00
 71 Texas & Pacific Land Grant Bond.
 Coupon on 81 Bonds \$35.⁰⁰/₄ ea
 Due Jan 1st 74 — 2035 00 9,195 00

6 ^{14th} Keystone Bridge Co Stock To
 91 Collateral Co.
 Certificate No 110 in name of
 H. Linnell held by H. Linnell for
 through O. McCandless see folio 13
 this Book returned today
 300 Shares at par value 30.⁰⁰/₄ 15,000 00 15,000 00

February 14th 1874

179	Carnegie Hornum & Co. Sandries			
6	To Keystone Bridge Co. Stock			
	Cheque dated Sept 20 th 73 in full for dividend of Keystone Bridge Co. due that date received today	2,580 00		
108	To Piper & Shiffler			
	Closing out the old 7 th in full, cheque dated Dec 8 th 73 received today	396220	6,84220	
2	Stock 7 th To			
179	Carnegie Hornum & Co.			
	This amount paid on my order to Mr. Coleman of N.Y.C. the Coal Co. stock under date of Jan'y 27 th 1873 and as the N.Y.C. Coal Stock 7 th is closed for 1873 I charge direct to stock	666666	6,666 66	
179	Sandries To Carnegie Hornum & Co.			
179	Bills Payable			
	My two notes given in payment of Keystone Bridge Co. stock were paid today by N.Y.C. they giving an order to charge their a/c with with same and interest tote Nov 1 st 72 @ 6 months	3,86250		
	Nov 1 st 72 @ 6 "	463500		
160	Interest & Exchange			
	Home notes fell due on May 1 st 1873 to Keystone Bridge Co. Charged interest until paid Say 10 Jan'y 1 st 1874	36114	8,858 64	
160	Interest & Exchange			
	On 66666 ⁶⁶ due Mr. Coleman from Jan'y 27 th 73 to Feb'y 1 st 74 equal to 1 year & 4 days @ 9%	60665	606 65	

February 16th 1874

95	Sundries To Dividend $\frac{1}{2}\%$			
50	Western Car Co Stock			
	1% Dividend Due Nov 1 st 73			
	on 120 Shares. Bal due	120 00		
46	Cullinan Palace Car Co Stock			
	3 ⁰⁰ per Share due this day on			
	249 Share Quantity Divd	747 00	867 00	
106	Piper & Shiffler To			
121	Profit & Loss			
	This a/c showed a balance			
	due of old $\frac{1}{2}\%$ day	2500 00		
	CR to received cheque from			
	Keystone Bridge Co Feb 16 th for	3962 20		
	Showing Balance to profit of		1462 20	
	<u>March 2nd 74</u>			
106	Bills Receivable To Sundries			
155	To Bills Receivable			
	The following notes of C S Bushnell			
	returned to him & new ones received			
	Dated Nov 1 st 72 1 year order C S B	10,000 00		
	" Nov 1 st 72 1 " " " Do	10,000 00		
	" Nov 1 st 72 1 " " " Do	10,000 00		
160	To Int & Exchange on			
	3 Notes of C S Bushnell from Nov			
	1 st 1872 to July 5 th 1874 - 1 year 8 mos			
	& 5 days @ 7%	3529 17		
	We have for above C S Bushnell's new notes			
	dated March 2 nd 74 viz.			
	Mar 2 nd 74 to order himself @ 4 mos due July 5 th		11,176 39	
	" 2 nd 74 " " " " " " " " 5 th		11,176 39	
	" 2 nd 74 " " " " " " " " 5 th		11,176 39	

March 7th

17	14 th C Gas Coal Co stock			
17	To 3 rd Nat Bank stock			
	A Carnegie sold to J. M. Carnegie			
	25 Shares 3 rd Nat Bank stock			
	for which he received a certifi-			
	cate of 14 th C Gas Coal Co.			
	no 176 for 88 Shares, @ 50 ^{cts}	4400 00	4400 00	
17	Thrsd Nat Bank stock To			
91	Collateral of			
	Certificate of 3 rd Nat Bank			
	No 209 for 15 Shares			
	250 " 10 "			
	Total of 25 Shares sold to J. M.			
	Carnegie who has been holding			
	them from Feb'y 20 th 71	2500 00	2500 00	
17	Thrsd Nat Bank stock			
121	To Profit & Loss			
	Sold 25 Shares of 3 rd Nat BK			
	Stock to J. M. Carnegie for 88 Shares			
	of 14 th C Gas Coal Co stock @ 50 ^{cts}	4400 00		
	25 Shs 3 rd Nat BK stock @ 100 ^{cts}	2500 00	1900 00	
177	Sauders To Carnegie & Leonard & Co			
109	Geo Sauder			
	Cash handed him 100 6/10 in Pgh	200 00	200 00	
19	Carnegie McCandless & Co			
	10% installment paid Jan'y 1 st 74	15000 00		
	3% " " 20 th 74	4500 00	19500 00	
117	A Carnegie			
	Cash handed him Jan'y 6 th	50 00		
	Cash paid your due bill to J. M. McCandless	48 00		
	Cash paid your quarterly dues Duquesne Club	12 50		
	Cash paid to J. P. Bruggeman	1000 00	1110 50	

March 20th

127 Bills Payable To

184 Bills Payable

Notes of A Carnegie dated
Jan¹⁸⁷³ 28th to order of H. Shoemaker 40,000⁰⁰Feb^y 10th 1/2 " do 10,000⁰⁰

have been several times Received

U. fell due together Mch 20/23 U.

have again been received for

3 months falling due June 20/23 50000 00

The collateral on these notes is

50,000 00

as follows - Viz -

32 A & A Bridge Bonds see folio 51

500 Shares Keystone Bridge Stock see

folio 51 & 54 this Journal

5 Aboumar Carnegie Bro's Stock of A & C

4 Carnegie Aboumar Co Stock of C

This amount transferred

from A Carnegie's % in

C K & C to K & C Bro's

under date of Oct 12/73 40,000 00 40,000 00

per Statements of C K & C

and K & C Bro's Mch 20th 7431 Syndries To Aboumar Mining Co Stock
v Stock % To

Mr A Aboumar held one bill

of A Carnegie for 776 Shares of A

Mining Co Stock % of division 4 as

Mr A Carnegie received 776 Shares too

much he returns them to A Aboumar

at cash price - say 776 Shares per 19400 00

776 Shares @ cash price of 24⁵⁰ 1901 20 17498 80

177 Carnegie Aboumar Co

This amount charged % of Mr

Aboumar Credited A Carnegie

under date of March 20th forCash price of 776 Shares K M & Co @ 24⁵⁰

1,901 20

Certif^y 74 for 58^{1/2} 78 for 742 SharesSent to Ryk & Certif^y 80 for 24 Shs Ret'd

March 30th 1874

117	Carnegie & Co				
160	To Interest & Exchange				
	@ 9% on \$1,906.25 charged Mr				
	Alman from Oct 23 rd 73 to				
	date on 1776 Hayes & Co's Collect				
	See entry on preceding page	7510	7510		
114	Sundries To K. & C. Bros				
19	Carnegie M ^c Candles & Co				
	The following Installments Paid				
	Jan'y 10 th Charged folio 52				
	May 10 th Call of 4% on \$100,000.00	4000 00			
	June 10 th " " 2% " do	2000 00			
	July 10 th " " 3% " do	3000 00			
	Aug 10 th " " 4% " do	4000 00			
	Sept 10 th " " 6% " do	6000 00			
	Oct 10 th " " 8% " do	8000 00			
	Nov 10 th " " 9% " do	9000 00			
	Dec 10 th " " 10% " do	10000 00	46000 00		
160	Interest & Exchange				
	On above 46,000.00 at rate of say				
	19209.60 besides per statement				
	9% on \$65,209.60 - 109 days -			1800 00	
00	Carnegie & Co To Sundries				
00	New Castle Cake Works				
18	Carnegie & Co To				
121	P th Loss & Co				
	At Carnegie's took 1/4 each of Mr				
	T. M. Carnegie's & H. Phillips Jr Stock in				
	Carnegie & Co - they held \$10,000.00				
	each he taking 1/4 each 2000.00	2000 00	2000 00		
	Alman & Co Bros take 4/6ths of C & Co				
	Stock Valued @ \$60,000.00 Mr A C				
	has had credited folio 32 & 119	8849 61			
	leaving to be credited to make				
	him \$10,000.00 Stock - per Statute	1150 39	1150 39		

April 1st 1874

187	Supreme of To Sundries			
159	To Geo. Lauder			
	6 Coupons from Bonds of N. H. & B. Co. held by me in trust for his of due today payment assumed by Carnegie for 380 to 384 & to 454 - 40 ⁰⁰	240	00	
183	To Thos. Morrison			
	2 Coupons from Bonds of the N. H. & B. Co. held by me in trust for his of due today for 290 291 & 292 - @ 40 ⁰⁰	120	00	36000
109	To J. M. C. Toupon of Mrs. D. D. Francis	200	00	20000
95	Sundries To Dividend %			
6	KeyStone Bridge Co.			
	Dividend due Mch 30 th	3012	00	
50	Western Can Co.			
	1% Dividend due Dec 1 st 73	120	00	
65	Clark County Bonds.			
	Coupons due March 1 st 50 ⁰⁰	200	00	
70	St. Louis & B. & O. Bonds			
	Coupons due Mch 1 st 302 35 ⁰⁰	1050	00	438200
8	Pgh Loco M ^o Stock Co.			
121	Profit & Loss.			
	Sold 130 Shares of this Stock through J. M. Carnegie @ 200 ⁰⁰	26000	00	
	Par value of Stock was 100 ⁰⁰	130000	00	13000000
177	Sundries To Carnegie Nonaug Co.			
97	Charity & Gift %			
	Carnegie N. & Co. gave their note dated Mar 19 th to order of Roberts in full for organ bought & presented to the A. Jerusalem Society of Pgh by Mr Carnegie - note for	2040	00	
117	A Carnegie			
	paid order of Eastward full of loan	60	00	210000

April 1874

2 Profit & Loss % Stock % Charged
4 Carnegie Nomad Co Stock %

Profits credited in error - \$62,000
1st 1873 - Profits during 1872 as per a
letter of C K & Co March 29th 1873 $\frac{7}{10}$ 90,643.00

The profits for 1872 & 1873 per the
Statement of C K & Co were a net
amount of 193,032.99 from this amount
is to be deducted 4% for the Shares
of J. Maulever 3% & W. Bontraeger 1%
leaving to be divided 185,311.⁶⁸

A Carnegie's $\frac{2}{10}$ amount to sum of 74,124.⁶⁸
Charge diff to Profit & Loss % 16,518.32

Charge $\frac{2}{10}$ of loss on the sale of the
Stocks - by A Carnegie - say during the
Period of October 1873 - 18,777.²⁴ 7,510.92 24,029.24

This has been posted to Stock %
because it has a credit where it should
not have had it & because there is really
no loss for Charge to Profit & Loss %

15 Carnegie Nomad Co Special Loan %
177 Carnegie Nomad Co

These amounts transferred from
Old % to New % to remain without
interest until the following dates

October 4 th 1874	the sum of	6,600.00
January 4 th 1875	" " "	42,075.00
April 4 th 1875	" " "	46,200.00
July 4 th 1875	" " "	42,075.00
October 4 th 1875	" " "	42,900.00

upon above dates the same
amounts are to be transferred
to my old % again & bear
interest - This change
was made owing to Mr AC
discontinuing notes to above
amount for C K & Co see
next page -

179,850.00

April 1st 1874

191 Drexel & Co To

178 Mansfield Bond 1/4

Mr A Carnegie took 1/4 interest
in the purchase sale &c of the
Mansfield Old Water & Lth RR
Bonds amounting to \$1,000,000.
profits were 16,112.52 A & Co 1/4

4,028 13

4,028 13

178 Mansfield Bond 1/4 To

191 Drexel & Co

per Statement of Drexel & Co of
this date the Cash of A Carnegie's
1/4 of \$250,000 M C & L M Bonds
remaining unsold @ cash price
of 80% amounted to 160,000 00
his 1/4 of Expenses of the 1/4 43 40
Drawing up Guarantee by A Bullitt 25 00

165,068 40

156 Bills Receivable To Sundries

178 To Mansfield Bond 1/4

Drexel & Co sold to the Penna
Comp. balance of \$250,000. of
M. C. & L. M. Bonds taking the
notes of the Penna Co maturing
6-9-12-15- & 18 months
after April 1st 1874 @ 80% &
A Carnegie's 1/4 of the above notes
at Cash value today was 160,000 00

160 To Interest & Exchange

Added in on the face of the
above notes making the notes
amount to sum of 179,850.
As above the principal
was only sum of 160,000.
Balance to credit Interest 14,850 00

179,850 00

178 Mansfield Bond 1/4 To

121 Profit and Loss

To close 1/4 profits

3,959 73

3,959 73

April 1st 1878

156 Sundries To Bills Receivable

191 Drexel & Co

per Statement of D & C Carnegie
owed them \$161.00 to which
is added by J. H. Kelch 25⁰⁰
for legal fees on Guarantee — —
D & C Kelch discounted the notes
of the Penn Co referred to on the
preceding page as follows
dated Apr 1st 1860 00.00 - 187 days Int. 20.75

" 142.675^{cc} - 279 " " 1.956.49

" 1st 46,200.⁰⁰ - 369 " " 2,841.30

" 1-⁷ 42.075.00 - 460 " " 3.2 25.75

" 1-42900. ⁰⁰2552 " " 3946.80

Amount @ 6% 12,176.04

add 6% more 12,176.04

Notes \$79,800. ⁰⁰	Comm $\frac{1}{8}$	<u>224.82</u>
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24576.⁹⁰ Total Inf

Balana pair. Mxelt 6/55.273/10

160 Interest & Exchange.

Die count as above paid to
Stth Melch see their letter of 1st
2^d per Statement above

2457690

\$179,850.00

174 Carnegie Roman & Co. To

160 Interest & Exchange

On special loan of being
amount paid for discount
of the 179,000.⁰⁰ which is
transferred as per entry
on folio 131 this book, & per
Statement of notes discounted
as per entry above. The sum
of 179,000.⁰⁰ being transferred
to remain in special of
without interest until the
date notes mature as per
agreement. & letter of Apr 2
+ Camague to CRDQ

2457690 2457690

April 11th 1874

156 Bills Receivable

187 To L M Morris

Recd note of L M Morris to order
of Dickson Marshall & Co dated
March 9th @ 4 mos for \$4,123.⁰⁰
in payment of loans to him of
January 22nd
March 25th

1,000 00

3,000 00

160 To Int & Exchange

9% on \$4,000.⁰⁰ for 4 months from
Mch 9th being averaged date of
above payments

123 00

4123 00

177 Carnegie Kloman & Co
187 Bills Payable

Draft of C K & Co on A. C.
dated April 6th @ 4 months
due Aug 6th accepted &
made payable at NY Broadway
C K & Co to put us in funds

5,000 00

5,000 00

19 Carnegie McCandless & Co

114

Kloman & Carnegie Bros Dividend 7th
dividend paid Jan'y 20th 74
3% on \$100,000.⁰⁰ Subscription
per statement April 1st 74

3,000 00

3,000 00

177 Carnegie Kloman & Co
174 The Carnegie McCandless & Co

10th
Installments paid transferred in full
May 12th 73 payment of

11,000 00

June 7th 73

4 4

1,000 00

July 7th 73

4 4

1,000 00

Aug 13th 73

4 4

4,000 00

Sept 8th 73

4 4

6,000 00

23,000 00

160 Int & Exchange 10th 74 Interest @ 9% to this
date see letter of today to C K & Co

1,621 50

April 27th 1874

179	Iowa R.R. Contg Co To Sundries		
169	To G.F.M. Caudless		
	Salary due G.F.M. Caudless by the Davenport Ry. Co. Contg Co from Jan'y 1 st to Apr 30 th 74 payment assumed by the Iowa R.R. Co. since they overthd D.Ry. Co. - per arrangement 4 months @ 1000 ⁰⁰ per annum	3000 00	
146	To M.D. Loomis		
	Salary due from D.Ry Co assumed same as above Jan'y 1 st to May 1 st 74 being 4 months @ 500 ⁰⁰ per mo	2000 00	53333
<hr/>			
	<u>Apr 1st</u>		
156	Bills Receivable To Sundries		
60	To K & A Bond & Co		
	Certificate No 11 for \$7200 ⁰⁰ being payable before any stock dividends can be declared. in full for Coupons due on April 1 st on K & A Bonds. H Carnegie owns 150 @ 40 ⁰⁰	6120 00	
182	Surplus %		
	Coupons purchased by A.C. due & included in above. A.C. has purchased 27 - @ 40 ⁰⁰	1080 00	7200 00
<hr/>			
	<u>28th</u>		
117	Sundries To A Carnegie		
86	K & A Bridge Company		
	Telegrams from St Louis & N.Y. to Chicago by A.C.	4 19	
99	Expense %		
	Charged in petty cash book folio 117 to Keystone Bridge Company, expense of Mr A Carnegie in St Louis & Telegrams re their %	15 00	19 19

May 8th 1874.

180	Sundries To General Expense			
186	C C & L C Ry Co			
	1/4 of Expenses to date	148	43	
187	L. D. & H. Ry. Co			
	1/4 of Expenses to date	148	43	
99	Expense 1/4			
	1/4 of Expenses to date	148	43	
188	Savenport Ry Co			
	1/5 of Expenses to date	74	23	
179	Iowa R R Co			
	1/5 of Expenses to date	74	23	593 75
179	Iowa R. R. Contracting Co To Sundries			
188	To Savenport Ry Co			
	These amounts due by the			
	S Ry Co assumed by I R R Co			
	Reck & Expenses due Feby 1 st 74	364	95	
	Reck due & Expenses May 1 st 74	74	23	
	Petty Cash payments to May 1 st 74	306	7	469 85
99	To Expense 1/4			
	Petty Cash payments to May 1 st 74	331		331
188	Savenport Ry Co			
99	To Expense 1/4			
	Petty Cash payments to May 1 st 74	206	7	306 7
99	Expense 1/4 To			
179	Iowa R. R. Contracting Co			
	Amount paid back by			
	Iowa R R Co March 10 th			
	Not before Credited to the			
	I R R Co as it went into			
	Petty Cash 1/4	38	46	38 46
177	Carnegie Klouman & Co To			
160	Interest & Exchange			
	9% from Jan 1 st to Apr 1 st 74			
	on Credits of May 1 st per statement	487	98	
	9% from Jan 1 st to Apr 1 st on debits	628	25	4241 59

May 15th 1874

184 Bills Payable To

177 Carnegie & Leonard Co

The following Drafts of C&L Co
accepted by Carnegie & charged
% of C&L Co but as they are to
remit to the open % & bear interest
we take them out of open % & keep
them in our Bills Payable Record Only
Dated Jan'y 21st due June 13th accepted \$5000 00

" " 27th " 16th " \$5000 00

" Feb'y 2nd " 19th " \$5000 00

" 9th " July 6th " \$5000 00

" April 6th " Aug 9th " \$5000 00 25000 00

91 Collateral of To

60 K & H Bridge Bonds

Gave L. J. Brewster % of
C&L Co on loan of \$10000⁰⁰
May 11th 1874 New York Ed.

Hamilton Bridge Bonds 1st Mtge
numbered 15 to 18 included = 4

" 375 to 379 " = 5

" 473 to 476 " = 4

Total of 13 @ 1000⁰⁰ ea 13000 00 13000 00

20th

19 Carnegie & Leonard Co To

114 Leonard Carnegie Co

They paid May 10th an install-
ment of 3% on 10000⁰⁰ sub-
scription to C&L Co. say,

\$3000 00 \$3000 00

177 Carnegie & Leonard Co To

184 Lillie A Smith

Amount Received from Lillie A
Smith to invest in Central
Transportation Company then
for Receipt of Carnegie & Leonard Co
May 11th 1874

88 40

88 40

May 20th 1874

138	Sundries To Dividend $\frac{1}{2}$			
50	W Car Co Stock			
	$\frac{1}{2}$ in full Dividend Due Dec 1 st	120	00	
6	Keystone Bridge Co Stock			
	Dividend 480 Shares Due Mch 30	1440	00	
60	K & H Bridge Bonds			
	152 Coupons 40 ^{cs} due April 1 st	6120	00	
26	Ontario Transportation Co Stock			
	Dividend due April 1 st	1099	00	
27	Southern Transportation Co Stock			
	Dividend due April 1 st	100	70	
29	Empire Transportation Co			
	Dividend due April 1 st	62	50	
46	Pullman Palace Car Co Stock			
	Dividend due May 15 th $\frac{735}{12}$	747	00	9.669 20

91

194	Sundries To Expense $\frac{1}{2}$			
179	Iowa R.R. Contracting Co			
	Office incidentals during the month of May their $\frac{1}{8}$ th	361		
184	Doyle Ry Co			
	Office incidentals for May & telegrams paid see Petty Cash book for items	706	1067	

June 1st

97	Charity & Gift $\frac{1}{2}$ To Sundries			
187	Mr Coleman			
	Purchase money of ticket to Europe not to be refunded as ticket was presented him	204	30	
187	John Scott			
	Purchase money of ticket to Europe not to be refunded as ticket was presented him	204	30	408 60
156	Bills Receivable To			
20	Penn RR Co Stock			
	Divid Div Due Jan 6 th 1875 $\frac{375}{12}$	7	50	7 50

June 1st 1874166 Mrs. M. T. Fuller To.
140 Trust of200 shares Penn Gas Coal
Coal Co returns to her by
M Carnegie sometimes since
has value of which was

10,000 00 10,000 00

130 Wm Leighton To

179

Iowa R R Contracting Co

Wm Leighton subscribed for 10,000.
Stock in the Iowa R R Conty Co
he himself paid the 1st installment
of 10% say \$1,000. I agreed to
advance the balance for his 1/2
Balance due now credited to
the Iowa R. R. Co. 1/2 of
payment of their notes on demand
held by me, say balance of
1/2 Interest on said balance from
the day calls were made to the
date of payment by this credit
Interest amounts to sum of

9,000 00

1,800 00 10,800 00

97 Charity 1st Gift To
130 Wm Leighton

In payment of above debt W Leighton has
transferred to Mrs M Carnegie this land
in Emmett County Iowa -

All of Section 27 } Township 98 N Range 29 W

N half Section 23 } Containing 1280 Acres

S half Section 3 } Township 99 N Range 33 W

in this land in Emmett County

All of Section 9 } Township 97 N

N half Section 11 } Range 29 W

S E quarter Section 11 } Containing 1120 Acres

This land has been transferred

to Mrs M Carnegie at request of

M Carnegie who held the deed

in trust for Mrs M Carnegie

5,760 00

5,040 00 10,800 00

See folio 172 this book

See folio 172 this book

June 1st 1874

140 Trust of To

196

Mrs M Carnegie

This property received from
 W^m Leighton for settlement of
 debt for money advanced for him
 Presented to Mrs M Carnegie
 1280 Acres in Emmett County Iowa 5,760 00
 1120 Acres in Roseau County Iowa 5,040 00
 the Harretty Seeds from Mr W^m
 Leighton & Elizabeth Leighton his wife
 are made to Mrs M Carnegie

10,800 00

147 Sundries To Carnegie & Maurer
 19 Carnegie McCandless & Co

A & C Bond paid for C & K & Co
 April 10th 1874 installment of \$5000
 to \$100,000.00 amounting to
 A & C Bond paid for C & K & Co
 May 10th 1874 assessment of \$5000
 to \$100,000.00 amounting to

750000

700000

15,000 00

117 Carnegie

^{may 10}
 Paid A. J. G. Maurer some bill
 for Carriage hire autg to

1000

148 Illinois & St Louis Bridge Bonds 3rd Mtge
 To Trust of L & F Bridge

In settlement of claim of
 Carnegie & Associates they
 received 3000 shares full paid
 stock in exchange for that
 which they formerly held -
 They received bonds 3rd Mtge
 Bonds of Ill & St L Bridge Co
 692 to 700 & coupon due 1
 1001 to 1020 on these 29 Bonds 290000
 1020 to 1072 coupon all on 52 520000 81,000 00
 J. E. Thomson, J. A. Scott & Mr
 Carnegie owning each 1/3rd

290000

520000

81,000 00

June 17th 1874

172 Drexel Morgan & Co To

72 3rd M^{rs} Bond. Ill of L Bridge Co
 The 81 Bond Ill of L Bridge Co
 were delivered to DMC on a
 telegram from A Carnegie Viz:
 "Drexel M^{rs}. Show McCandless he
 will deliver 81 third St Louis
 telegram dated London June 17th

81,000 00 81,000 00

114 Sundries To Abman & Carnegie Bk
 100 Interest & Exchange

The Amount per Statement dated
 May 1st 1874 - of interest charged by
 K & C Bk 6 mo on \$68,209.⁶⁰ 9% 3,069 14

less amount already to
 pass to their Credit & of same on

19 Carnegie McCandless & Co
 Journal folio 129 this book to Jan 1st 1,800 00 1,269 14

Assessment of 5% on April 10th
 paid by K & C Bk for 5% of
 A Carnegie on \$100,000. Subscription 2,000 00

Balance of 2% on 5% call paid
 by K & C Bk on May 10th 75 -
 The 3% payment is entered already on
 folio 137 this book leaving balance
 of 2% on \$100,000. Subscription 2,000 00 7,000 00

179 Iowa RR Co To
 188 Draft Ry Co

Amount of Office incidentals
 for month of May & telegrams
 paid for by A Carnegie.

This amount is assumed by
 the Iowa RR Contracting Co
 for use of Draft Ry Co for
 per agreement -

7 06

7 06

June 25th 1874

95	Sundries To Dividend $\frac{1}{2}\%$			
70	Penn. R. R. Stock			
	Scrt dividend declared on $\frac{1}{2}\%$ Dividend payable Nov 30 th 73 collected by draft on Philade	7 00		
69	W R R 1 st Mtge Bonds			
	Profits on 20 Bonds purchased held & sold some time after - this is credited to this $\frac{1}{2}\%$ & interest Compound would be when due	98 75	106 25	
95	Sundries To Dividend $\frac{1}{2}\%$			
63	Alex & Co Fix by R. R.			
	Compound on 10 Bonds due on 1 st June 1874 @ 35 ⁰⁰ Interest netted	389 81		
50	W Car Co Stock			
	Dividend due Jan 1 st 74 of which they pay 1% on $\frac{1}{2}\%$	120 00	509 81	
	<u>30th</u>			
166	Davenport Railway Co To Sundries			
109	To G. T. M. Candles			
	Salary for the month of May 1 st June 1874 @ \$1,000.00 per annum	166 67		
146	To M D H Loomis			
	Salary for the month of May 1 st June 1874 @ 50 ⁰⁰ per month	100 00	266 67	
179	Iowa R. R. Contracting Co			
166	To Davenport Ry Co			
	Above amount assumed by the Iowa R R Co per arrangement thereby decreasing their loan $\frac{1}{2}\%$ &c	266 67	266 67	

June 30th 1874

173	G F M C for A C			
146	To M & M Loomis			
	Salary for months of May 3d June from J. P. R. Co were deposited in G F M C Bank on June 12 th 74 - 1000 ⁰⁰ ea	100 00	100 00	
194	Expense of To			
109	G F M Caudless			
	Salary from A Carnegie Co for month of June 1874	100 00	100 00	
109	G F M Caudless To			
173	G F M C for A C			
	Transfer from G F M Caudless % to % for A Carnegie for repayment of expenditures made by mce for his % from funds of Mr A Carnegie	266 67	266 67	
114	Sundries To Kroman & Carnegie Bnd			
119	Carnegie & Caudless & Co			
	Assessment of 11% on the 100000 ⁰⁰ subscription paid due 10 th 1874 by K & C Bnd	11,000 00		
161	Interest & Exchange			
	9% on 92,278.74 th from April 1 st to July 1 st 1874 - average date, Apr 13 th 70 days	1,799 44	12,799 44	

July 1st 1874

177
176 A Carnegie

Sundries to Carnegie & Co.

Cash due \$4 from Mr. Phillips in Phila 2000

Cash to Miss Carrie Holmes 5000

Cash for 2 Copies Great Review & Lake of America 600

19 Carnegie & Co.

11% assessment of D. N. & Co.
paid June 10th 1874 \$5000000

1650000

7600

177 Carnegie & Co.

4

Carnegie & Co. Stock & Co.

The Capital Stock of C. & Co.
on January 1st was \$91,964⁰⁰

A Carnegie's proportion was $\frac{2}{5}$
after deducting 4% held by

S. W. Vanderwort 3% & H. H. Brunsinger 1% 227013 76

Per arrangement Stock & Co. was
reduced to \$800000⁰⁰ & S. W. Vanderwort

allowed 4% & H. H. Brunsinger 2%
leaving Carnegie's proportion

$\frac{2}{5}$ of \$800000⁰⁰ after deducting 6% 218,080 00

Making difference

with interest from January 1st 76

8,933 76

177 Carnegie & Co.

161

Interest & Exchange

3 months interest @ 9% on

\$8933.76 Stock difference per
above entry, from Jan 1st to April 1

Per Quarterly Statement Carnegie's 20100

Credit & Co. has due by charge

\$29,547.56 for 85 days @ 9% 6322 89

Making total to his credit 6,523 89

Per Quarterly Statement Carnegie's

Debit & Co. has charge by charge

\$215,736⁰⁰ for 83 days @ 9% 4476 50

Balance to Carnegie

2047 39

July 11th / 87

145 Bills Receivable

182 To L M Morris

note of L M Morris dated
July 11th @ 4 months indorsed
"Order of Dickson Marshall & Co"

4000 00 4000 00

182 L M Morris To Sundries

156 To Bills Receivable

his note dated Feb 9th @ 4 mos
due July 12th renewed by above
old note was for sum of

4123 00

161 To Interest

4 months on 4000⁰⁰ note given
above for renewal.

123 00 4246 00

The old note was returned see
our letter this day. to L M Morris

174 Carnegie Roman & Co

161 To Interest "Exchange"

They charged at Carnegie on date
March 19th a note \$2040.⁰⁰
same was included in April 1st
Balance they charged interest
on same from April 1st to July 1st
since it was in balance & as
note is not due until July 1st
no interest should have been
charged this quarter - 2040⁰⁰ - 3 mos

40 90 40 90

25 M Transfer Co To

95 Dividend 9%

Per communication of the Company
dated July 15th they send us
a dividend payable July 1st
8 Shares of Stock paid for
per Share Cert (to 25) =
& a cheque for Cash sum of

600 00

20 00 620 00

July 15th 1874

150. Bills Receivable To.

171 Profit & Loss Cr.

On the personal guarantee
to complete the Illinois & Hannibal
Bridge before June 1st 1874—
I Carnegie to receive \$1,000.⁰⁰ per
day for every day before that date
& I pay \$1,000.⁰⁰ per day for every
day after that date, that the
Bridge was completed— the
Arbitrator, Char Edwards Tracy
Awarded I Carnegie \$30,000.⁰⁰
Note of Illinois & Hannibal Bridge Co
Dated May 21st 1874 @ 6 months
to order of Geo C Taliaud (in bank
account) with 51st Third Mortgage
Bank of South Bridge Company
as collateral payable at the
Natl Bank of Commerce N.Y.
Given in payment of Award—
Bonds numbered 1262 to 1312 inc = 51

30,000 00 30,000 00

30th

151 Expense Cr. To Sundries

158 Estate of Wm Frank

Coupons of Nth & A Bridge Co
numbered 393 to 402 & no 402
Total of 11 Coupons due on
1st April 1874 @ 40⁰⁰ ea

440 00

139 Edward Hutchinson

Coupons of Nth & A Bridge Co
numbered 897 to 899 = 3
due on 1st April 1874 @ 40⁰⁰ ea

120 00

179 Wm Evans

Coupons of Nth & A Bridge Co
numbered 374 due on April
1st 1874 @ 40⁰⁰

40 00

600 00

July 21st 1874

156 Bills Receivable To

182¹ Surplus of

Certificate of Indebtedness
 Keokuk & Hamilton Bridge Co
 for 27 Coupons due April
 1st 1874 - Certif No 41 for

108000 108000

147¹ Collateral of To

6

Keystone Bridge Co Stock

We delivered to Messrs Drexel,
 Morgan & Co per instructions
 of J. M. Carnegie as Collateral
 on \$50000 sterling to be drawn
 for by said Treasurer of said firmline
 538 Shares of Keystone Stock
 Consisting of these Certificates

No 127 for 160 Shares. Ac

" 149 " 40 " Ac

" 154 " 44 " Ac

" 88 " 44 " Inc

" 113 " 60 " Inc

" 114 " 20 " Inc

" 119 " 60 " Inc

" 164 " 40 " Inc

" 165 " 50 " Inc

" 166 " 20 " Inc

Total of 538 shares @ 50⁰⁰ 26900000 26900000

6 Keystone Bridge Co Stock To

103

J. M. Carnegie Collateral

We loaned us to put out as
 collateral Certificates No 88, 113, 114,
 119, 164, 165, & 166 Total 294 shares @ 50⁰⁰

1470000 1470000

147¹ J. M. Carnegie To (Collateral)

6

Keystone Bridge Co Stock

We gave him as collateral on
 his loan of 294 shares K & H Bridge
 Certificate No 110 for 300⁰⁰ shares @ 50⁰⁰

1500000 1500000

July 31st / 87

15 W Transfer Co Stock

25 B W Transfer Co

Certificate No 257 for 8 Shares
of Stock in the W Transfer
Co paid up to \$5.00 per share
given 7/4 of July Dividend
See entry on folio 145 - this book

600 00

600 00

15th Bills Receivable To18th V Suspense Ac

Certificate of Indebtedness #68
of Keokuk & Hamilton Bridge
Co payable before any stock
dividend, dated April 1st 74
given in exchange for 2
Coupons due April 1st 74

80 00

80 00

Aug 15th 74

15 Sundries To Dividend Ac

10 Penn R.R. Stock

Dividend due May 31st 74

7 50

16 Central Trans Co Stock

Dividend due July 1st 74

1099 00

17 Southern Trans Co

" 106

100 70

18 Union Trans Co Dividend 80% of assets

2400 00

19 Empire Trans Co

" July 1st 74 33 sh

62 50

51 A A Mut Life Ins Co

" 1st

84 00

50 Keokuk Car Co Stock

1% of January Dividend in full

120 00

14 Pullman Palace Car Co Stock

Dividend Aug 15th 74 9 sh

747 60

6.11

4620 70

65 Clark County Bonds

95 To Dividend Ac

Coupons due Aug 10th

1874 on 8 \$500 Bonds Nos

8182, 83, 84, 85, 143 & 144 @ 35th

210 -

210 00

August 25th 1874

180	Sundries To General Expense Expenses of Office Rent & Salary of the Janitor for the Quarter ending Aug 1 st Divided as follows viz-	545 00	545 00
181	Indianapolis, B. & O. R. Co 1/4 of above amount	136 25	
186	Columbus, O. & C. R. Co 1/4 of above amount	136 25	
194	Expense of 1/4 of above amount	136 25	
188	Sanford R. Co 1/8 of above amount	68 13	
179	Iowa R. R. Co 1/8 of above amount	68 12	545 00
<hr/>			
159	Geo Landers To		
148	Trust 1/2 Per instructions of Carnegie in letter from Dunfermline dated Aug 11 th 74 we send to Mr John Ross, Writer, of Dunfer- mline Scotland 6 X th N Bridge Road belonging to Geo Landers numbered 454, 455, 456, 457, 458, 459, 460 inclusive - 6 @ 1,000.00	6,000 00	6,000 00
3	Sundries To 1/2		
15	St Helen's Land Venture On Dec 7 th 1871 we paid first installment on 8 1/2 % of this Land Venture see cheque Book	1200 00	
109	G. F. M. Canalese On Dec 13 th 71 we paid for his 1/2 on 4 1/4 % in this Land Venture the 1 st installment amounting to sum of	625 00	1,875 00

August 27th 1874

19	Carnegie M Caudless & Co			
114	To Homan M Carnegie Bldg			
	Installment of 6% paid			
	July 10 th 1874 on \$100,000 ⁰⁰			
	Subscription to firm of			
	Carnegie M Caudless & Co	6,000 00	6,000 00	
<hr/>				
	31 st			
179	Iowa R R Contracting Co			
188	To Danversport Ry Construction Co			
	Amount of payments made			
	by A Carnegie & Co now			
	transferred to Iowa R R Co.			
	they assuming payment so as			
	to reduce their 1/2 with D R Co.			
	Salary of G M Caudless for month			
	of July 1874 paid Aug 6 th 74	83 33		
	Salary of M W Loomis for month			
	of July 1874 paid Aug 12 th 74	50 00		
	1/2 of General Office Expenses			
	for quarter ending Aug 1 st 74	68 13		
	Salary of G M Caudless			
	for month of August 1874	83 33		
	Salary of M W Loomis for the			
	month of August 1874	50 00	334 79	
	Some salaries &c were due by			
	the Danversport Ry Construction Co			
	and were paid by A Carnegie for them			
<hr/>				
200	Indebted To Carnegie Homan & Co			
19	Carnegie M Caudless & Co			
	assessment 6% on \$100,000 ⁰⁰ subscription			
	paid July 10 th 1874 —	9,000 00		
199	A Carnegie			
	Paid Light Sft M C & G M Mullin			
	Board at Cresson Cottage	145 57		
	Subscription to School of Design	200 00		
	bill of Dr for Sample Prof Services	25 00	9,370 57	

September 18/4

122 Sundries To Drexel, Morgan & Co

123 Pool of Illinois & St Louis Bridge

Sold to J. S. Morgan & Co London
 per their Statement 81 Bonds
 3rd Mortgage Illinois & St Louis
 Bridge Company @ 50 % of
 their par value - being a
 loss of 50 % which we charge
 to this % and credit to D.M. & Co
 as the bonds were delivered then
 these bonds were sold with the
 Coupon due September 1st 74
 29 of the above 81 Bonds were
 without Sept Coupon - but J. S. Morgan & Co
 make charge 29 coupons @ 7 £ Sterling
 each, amounting to 203 - £ -
 They charge for telegram
 from London to New York £ 10 - 8 - 0 -
 They charge for Insurance
 from N.Y. to London on Bonds £ 13 - 8 - 9 -

40,500 00

Total of Gold £ 226 - 16 - 9

£ 226 - 16 - 9 @ 490. & Gold @ 109 1/2 1221 25 41.721 25

8th

122 Drexel, Morgan & Co

156 Bills Receivable

They took for discount the
 St Louis Bridge Co. note dated
 May 21st @ 6 months for

30,000 00 30,000 00

122 Sundries To Drexel, Morgan & Co

161 Interest & Exchange

Discount on \$20,000 note due
 77 days after today @ 7 %

1449 17 449 17

20 Penn R.R. Stock

Purchase for Carnegie of Penn.

RR Stock 521 Shares @ 53 3/8

27,808 37

39 " @ 53 1/4

2076 75

Commission 1/4 of 1 %

70 00 29,955 12

September 2nd 1874

105	Mrs S.O. Hill			
19	To Wilson & Leggate & Co Bonds			
	that her per hands of the latter			
	Bonds of Wilson Leggate & Co			
	numbers 20 th & 26 th maturing			
	January 16 th 1879 for \$5000 ⁰⁰ ea			
	bearing 6% int per annum payable			
	semiannually. 2 Bonds \$5000 ⁰⁰ ea	10,000 00		
161	Int & C			
	The last coupon on the above 2			
	bonds covered July 16 th 74 & the			
	accrued interest on same to date			
	is 48 days \$5000 ⁰⁰ @ 6%	8000	10,080 00	
106	Mr Lambertson			
19	To Wilson Leggate & Co Bonds			
	Handed over to Mrs Alice King			
	Bond of Wilson Leggate & Co No 24			
	maturing July 16 th 1878 @ \$5000 ⁰⁰			
	bearing 6% int payable semiannually	5,000 00		
161	Int & C			
	Coupon fell due July 16 th 74 & the			
	accrued interest on same to			
	date 48 days @ 6% amounts to	4000	5040 00	
109	Sundries To Carnegie			
166	Mrs M Fuller			
	paid Mrs Coleman in Paris			
	for her 1/2 1000 Francs @ 21 1/2%	387 00		
103	J.M. Carnegie			
	paid Mrs Coleman in Paris			
	for his 1/2 1898 Francs @ 21 1/2%	408 07	795 07	
	22 nd			
133	Monison To Sundries			
97	To Charity & Gift &c			
	Ticket 1/2 Mrs Scott given Mrs Attkin			
	to go to Europe & return	20 430		
199	To Carnegie			
	Mrs Attkin's fare & sleeper from Pgh	16 50		
	Cable to Dunfermline saying she goes	11 33	232 13	
	Hotel fare & expenses		500	

September 22nd 74

156 Bills Receivable

199 To Andrew Carnegie

Certificate No 64 of Xth N Bridge
 Co for \$40.00 given in exchange
 for Coupon No 371 bought from
 Walter Katto while in J. S. Smith's
 by A Carnegie

40 00

40 00

5 Abner Carnegie Bro^r Stock & Co

18 To Carnegie Co Stock & Co

The 4/6th of the Capital of
 Carnegie & Co has been merged
 into the firm of Xth Co Bro^r
 the members of the latter firm
 being owners of the said 4/6th
 A Carnegie owns of this (4/6th of
 \$600,000 the Capital of Carnegie & Co)
 the sum of
 \$ it has been entered to his
 Credit in Xth Co Bro^r Stock & Co

150,000 00

150,000 00

Sept 10

19 Carnegie M^cCaulester & Co114 To Abner & Carnegie Bro^r

Assessment made by
 C. M. & Co on \$100,000 @ 2%
 paid Sept 10th
 30th

20,000 00

20,000 00

179 Iowa R. R. Contracting Co

194 To Expense & Co

Amounts paid from Cash drawer
 to Iowa R. R. Contracting Co for
 Office incidentals June, July,
 August & September —
 to Davenport Ry Construction Co for
 Office Incidentals of June July
 August & September — Payment
 assumed by Iowa R. R. Co to
 reduce their % with D. R. Co —

12 74

12 74

15 56

15 56

October 1st 1874

200	Sundries To Carnegie, Almon & Co				
19	Carnegie, McAndrews & Co assessment paid Sept 10 th being 2% on subscription of \$50,000. ⁰⁰	3000	00		
13	Wilson, Leggett & Co Bonds. Sept 16 th Purchase from O.K. & Co of these Bonds to net at 10% - O.K. & Co to pay at maturity of each Coupon 4% extra Bond no 24 maturing July 16 th 1878	5000	00		
	" " 25 " July 16 th 1879	5000	00		
	" " 26 " July 16 th 1879	5000	00		
161	Interest & Exchange 2 months interest accrued on the above Bonds @ 6% amounting to	1500	00		
199	A Carnegie Paid Draft of Oresson party for the grading of Grounds of Oresson Cottage amounting to - Sept 23 rd	158	00		
125	R. D. Barclay Carnegie, McAndrews & Co order on R. D. Barclay indorsed by Mess Carnegie, Almon & Co Sent to Mr A Carnegie, he paying same through Carnegie, Almon & Co for R. D. Barclay. R. D. Barclay paying same amount into Texas & California By Austin & Co for 4% of A Carnegie - Sept 30 th	20000	00		

200 Carnegie, Almon & Co To

161 Interest & Exchange

per Statement Oct 1st 74 -

Charges on debits of the account

amount @ 9% for 91 days at \$88,898.⁸⁵ 2022 | 46 | | |

Charges on credits of the account

amount to @ 9% for 23 days on \$63,873.⁷⁷ 367 | 27 | | |

Amount due A Carnegie

1655 19

October 1st 1874

135 Andrew Martin To

140 Trust ac.

he sold to Mr Carnegie at East
the following securities held in
trust for him - viz

10 Shares Western Car & Co Stock @ 100⁰⁰ 1.000 00

Scotland County Mo Bond 8%
Numbered 66 for 1000⁰⁰ 1000 00

7 Shares Central Transp Co

Certificate No 3970 for 7 Shares 50⁰⁰ 350 00 2350 00

50 Western Car Co Stock

135 To Andrew Martin

Mr Carnegie purchases at East
Certificate No 219 for 10 Shares
of Western Car Co bought for Mr Martin
now sold by him to close ac @ 100⁰⁰ 1.000 00 1.000 00

26 Central Transp Co Stock

135 To Andrew Martin

Mr Carnegie purchases at East
from Mr Martin Certificate No 3970
for 7 Shares costing 44¹²/₂

308 88 308 88

46 Scotland County Bonds

135 To Andrew Martin

Mr Carnegie purchased at East from
Mr Martin Bond no 66 of Scotland
County Mo - same cost him

500 00 500 00

161 Interest & Exchange

135 To Andrew Martin

With all entries made & posted to this
date there is due Mr Martin the sum of
Mr Carnegie says, "Credit him up at 18%
from time money was received;" the
amount that should be due @ 18% is

1851 73

2400 75

Balance credited Mr Martin

549 02

549 02

October 1st 1874

198	Mrs Francisca To			
73	Hilson, Leggater & Bond			
	Bond no 23 of N & A Co. to Mess Carnegie & Co sold to Mrs Francisca this day @ par No 23 maturing on July 16 th 1878 - for - 16%	5,000 00	5,000 00	
60	Kokun & A Bridge Bonds			
91	To Collateral a/c			
	27 Bonds 1 st Mtge N & A Co. held by Gilman & Co as collateral returned this day numbered 574 to 600 = 27	27,000 00		
	Bond of N & A Co 1 st Mtge returned by A Martin who has been holding it as collateral on investments No 472 for	1,000 00	28,000 00	
	1 st			
7	Geo. W. Bitner & Co To			
161	Interest & Exchange			
	9% on \$20,000.00 Loan from Jan'y 1 st to October 1 st 1874 - 9%	1,350 00	1,350 00	
166	Bills Receivable To Sundries			
7	To Geo. W. Bitner & Co			
	Sold out my interest in Geo W Bitner & Co for sum of taking notes at 6. 12. 18 & 24 months - notes were for 5,000.00 ea dated Oct 1 st 1874	20,000 00		
161	To Interest & Exchange			
	The interest on above notes amounts to	225 00	22,250 00	
	Viz Note Bq Car Wks Oct 1 st 74 6 months @	5,900 00		
	" do " 1 st " 12 " "	5,675 00		
	" do " 1 st " 18 " "	5,450 00		
	" do " 1 st " 24 " "	5,225 00	22,250 00	

October 1st 1874

91	<p>Sundries To Collateral of <u>Vois</u> <u>Neokuk</u> <u>Ed</u> <u>Hamilton Bridge Bond</u> Bond no 472 for \$1,000⁰⁰ returned by him same having been held as collateral on investments Coupons 11 & 12 due Oct 1st 1874 & April 1st 1875 having been last by Mr Carnegie</p>	\$ 1,000 00		
100	<p><u>K & N Bridge Co</u> <u>Stock</u> Certificate No 88 in name of Andrew Martin transferred to Carnegie same having been held by him as collateral Certif 88 for 10 Shares @ \$100⁰⁰</p>	1,000 00	2,000 00	
5 th				
175	<p><u>Kloman & Carnegie Bros</u> <u>Special</u> <u>%</u> <u>To Carnegie Kloman & Special %</u> The amounts due after this date have been assumed by Mess <u>K & C Bros</u> per their letter of Oct 5th 1874 - viz</p>			
	<p>Jan 4th 1875 sum of</p>	42,075 00		
	<p>Apr 4th " " "</p>	46,260 00		
	<p>July 4th " " "</p>	42,075 00		
	<p>Oct 4th " " "</p>	42,900 00	173,250 00	
9 th				
200	<p><u>Carnegie Kloman & Co</u></p>			
199	<p><u>To Carnegie</u> paid for dinner of Representatives at Board Meeting at Astor House Oct 9th 1874 - amounting to 16th</p>	20 00	20 00	
199	<p><u>Carnegie Co</u></p>			
200	<p><u>Carnegie Kloman & Co</u> They paid the following bills O-McClintock & Co Sept 30 Duquesne Club Assessment</p>	27 17 25 00	52 17	

October 20th 1871

141 Pgh. Cin & St Louis Bonds
 41 To Penna Co Stock
 Stock Certificate to for 60 Shares
 R.C. @ par value of \$50.00 per share
 Exchanged for Bonds of Pgh Cin
 & St Louis Ry @ par -
 Bonds #4996, 4997, 4998 @ 1,000.00 ea 3,000 00 3,000 00

123 Pool of To
 122 Drexel, Morgan & Co.
 Upon Sale of \$1,000.00 3rd Mtge
 Bonds Ill of St Louis Bge Co to Insp
 J. Morgan & Co they instructed
 D.M. Co to purchase Penna
 R.R. Stock for Carnegie - they
 purchased stock as follows
 Penn R.R. Stock 800 shares @ 48 3/4 38,900 00
 do 25 " @ 49 3/4 1,132 75
 Total for 825 shares 40,032 75

Paid for Cable Message June 18th
 Stating that above purchase has been made 11 00 40,043 75

167 Carnegie McCandless & Co. Op 3/4
 100 To Carnegie Klemens & Co
 We charged CK & Co a folio 134
 this book interest on \$23,000.00
 @ 9% amounting to sum of 1,621 50
 This we now transfer to C
 M & Co as the money was
 paid them - entered under
 date of April 10th 1871 1621 50

November 1st 1874

200	Shedries To Carnegie, Hornaud & Co			
97	Charity "a Gift of			
	Gave note of O & K & Co dated Oct 1 st at 4 months to order of C. West & Co for Carriage for Mrs Piper casting	1,000 00		
	paid interest on same in Cash	25 00	1,025 00	
114	Wilson Leggate & Co "Special Partner"			
	The Capital of Wilson Leggate & Co is valued at sum of \$190,000. ⁰⁰			
	# Carnegie 60 Shares			
	John T Wilson 25 "			
	James R Wilson 25 "			
	John Walker 45 "			
	Alexander Leggate 25 "			
	Total 190 Shares			
	A Carnegie is Special Partner having subscribed for "a" paid by Cheque of Mess Carnegie & Hornaud & Co for above 60 Shares @ \$1,000. ⁰⁰			
	partnership Commences on October 1 st 1874 "a" continues "a" terminates Oct 1 st 1884			
				60,000 00
200	Carnegie & Hornaud & Co			
175	To Special Loan of O & K & Co			
	Amount of note due "a" paid October 4 th 1874 to be entered to Credit of A Carnegie on date when due	6,600 00	6,600 00	
13	Wilson Leggate & Co Bonds			
200	To Carnegie & Hornaud & Co			
	Loaned thro A Carnegie to Mrs Francis Bond No 23 for \$5,000. ⁰⁰ maturing July 16 th 1878 @ par bearing 6% int	5,000 00	5,000 00	
	O & K & Co sent us this Bond Oct 1 st			

November 1st 1874

19 Carnegie McCandless & Co
 114 To H. M. Carnegie Bros
 Installment of 2% paid
 on \$100,000.00 Subscription
 of H. Carnegie to the Edgar
 Thomson Steel Co Limited
 Assessment paid Oct 10th 2,000.00 2000.00

261 Sundries To Amos Clark Jr.
 15 At Alexis Land Venture
 paid A. Clark Jr 2000.00 of
 6 mos int on Mortgage
 same being 12 1/2 % of my
 own & balance belonging
 to other stockholders
 My 12 1/2 % of the full
 amount of interest due \$387.54 423.45

109 G. F. M. McCandless
 He owns 6 1/4 % of the
 Venture & his share of
 the interest due amounts to 211.72 635.17

91 Collateral % To
 20 Penna R R Co Stock
 Handed L. J. McCollister ^{Oct 23rd} ad.
 collateral on \$10,000.00 Edgar Thomson
 Steel Co Bonds - to be delivered -
 Certs 141706 & 141707 - 100 shares for 50.00 10,000.00
 Handed Drexel Morgan & Co on 28th
 day of October as collateral on loan
 3 days notice of \$35,000.00 5%
 Certs 137928/29/49/50/51/52/53 & 54
 500 shares @ par value 50.00 40,000.00
 { \$1000 purchased & held on % as
 collateral with J. Smith note \$1000.00 due
 560 shares for Sept 8th @ 50.00 28,000.00
 the 560 shares now held on note of
 H. Carnegie Nov 24th 3 days notice \$6,000.00

November 1st 1874

125 R.D. Barclay To

161 Interest & Exchange

Interest charged him on the
assessments unpaid by him
to Carnegie McCauley & Co
upto September 7th 1874 @ 6%

5,000.⁰⁰ Oct 10/73 to Sept 7th 74 - 332 days 276 67

5,000.⁰⁰ Nov 10/73 " " 301 " 250 83

5,000.⁰⁰ Dec 10/73 " " 271 " 225 83

5,000.⁰⁰ Jan 10/74 " " 240 " 200 00

5,000.⁰⁰ Feb 10/74 " " 209 " 174 17

5,000.⁰⁰ Mar 10/74 " " 181 " 150 83 1,278 33

Interest from September 7th
to Nov 2nd (the day R.D. Barclay
made payment to C^d & T Ry Co
for % of Carnegie - AC having to
pay interest until that date
3,000.⁰⁰ from Sept 7th to Nov 2nd 56 days

280 00

40 California & Texas Ry Constr Co

125 To R.D. Barclay

R.D. Barclay paid for % of Carnegie
to C & T Ry Co % of subscription
due the sum of

31,278 33

This payment was made as
per statement of Geo D Krumhaar
on Nov 2nd 1874 - as above -

31,278 33

161 Interest & Exchange To

40 Cal & Texas Ry Constr Co

per statement of Geo D Krumhaar
of Nov 2nd there was due by Mr
Carnegie on unpaid subscrip-
tion - from date of call at 7%
Balance due per statement of
November 20th 1873

433 84

Balance to be added due from
November 20th 73 to November 2nd 74

2016 33 2,450 17

November 12th 1874

180	Undries To General Expense			
194	Expense $\frac{1}{4}$			
	$\frac{1}{4}$ of General Office Expenses			
	Consisting of Rent and Janitors			
	fee for 3 months from August			
	1 st to November 1 st 74	137	50	
179	Iowa R.R. Contracting Co.			
	$\frac{1}{8}$ of General Expenses as			
	above for last quarter	68	75	
188	Davenport Ry Construction Co.			
	$\frac{1}{8}$ of General Expenses as above			
	for the last quarter	68	75	
181	Indianapolis Bloom & Co.			
	$\frac{1}{4}$ of General Office Expenses			
	for the last quarter as above	137	50	
186	C.C. & I.C. Ry Co.			
	$\frac{1}{4}$ of General Office Expenses			
	for the last quarter as above	137	50	550 00
179	Iowa R.R. Contracting Co.			
188	To Davenport Ry Construction Co.			
	Amount of charge for $\frac{1}{8}$ of the			
	General Office Expenses transferred			
	Iowa R.R. Co. paying the amount			
	for D.R. Co. - reducing $\frac{1}{4}$ -	68	75	68 75
40	Cal & Texas Ry Co.			
161	To Interest Cal & Exchange			
	Over charge in interest			
	they not crediting us the			
	day payments were made			
	Total difference amounted			
	to the sum of	161	79	161 79
261	Amos Clark Jr To			
194	Expense $\frac{1}{4}$			
	To Close Clark $\frac{1}{4}$	01		01

November 14th 1874

156	Bills Receivable To			
156	Bills Receivable			
	Note of L M Morris due Nov 14 th			
	Renewed for 4 months from			
	Nov 14 th 1874 - for sum of	4,000 00	4,000 00	

24	Pool of To sundries			
24	To Expense of			
	paid out of Cash drawer			
	protect fees on Illinois St.			
	St Louis Bridge Note 3,000 ⁰⁰			
	due to-day but not paid	1 11	1 11	

156	Bills Receivable			
184	To Bills Payable			
	The St Louis Bridge note			
	3,000 ⁰⁰ due today, was not			
	paid by the Bridge Co -			
	Smith had discounted it			
	Called on us to pay - we gave			
	note of A Carnegie dated Nov			
	24 th Call with 3 days notice			
	@ 5% per annum - 560			
	Shares Penn R R Stock at			
	Collateral - note was for	3,000 00	3,000 00	

123	Penn R R Stock To			
70	Pool of			
	A Carnegie holds in trust			
	for the Pool of viz			
	823 Shares Penn R R Stock			
	at a par value of 50 ⁰⁰	41,150 00	41,150 00	

199	A Carnegie To			
166	Mrs M. T. Fuller			
	per statement folio 345 Statement Book			
	The Carnegie paid for Mrs Fuller			
	1500 francs @ 21 ⁴² amounting to	321 28	321 28	

December 1st 1874

95	Andries To Dividend $\frac{1}{2}$			
6	Keystone Bridge Co Stock			
	Dividend due September 20 th			
	on 1484 Shares @ 3 ⁰⁰ per share	4452	00	
26	Central Transp Co Stock			
	Dividend due October 1 st 74			
	on 792 Shares @ 1.40 per share	1108	80	
27	Southern Trans Co Stock			
	Dividend due October 1 st 1874			
	on 106 Shares @ 95 [¢]	100	70	
29	Empire Trans Co Stock			
	Dividend due October 1 st 1874			
	on 50 Shares @ 1.25 per share	62	50	
46	Pullman Palace Car Co. Stock			
	Dividend due November 15 th			
	on 249 Shares @ 3 ⁰⁰ per share	747	00	
60	Keokuk & A B Co Bonds			
	Coupons due October 1 st 1874			
	On 152 Bonds @ 40 ⁰⁰ =	6120	00	
	Less Coupon off Bond 472			
	lost by Carnegie 40 ⁰⁰			
	Coupon on Bonds 385-389			
	Not received from Morrison 200 ⁰⁰	240	00	
		5880	00	12351 00
135	Andrew Martin			
26	To Central Trans Co Stock			
	Dividend on 7 Shares of stock which			
	he sold to Carnegie to close			
	his of Carnegie resulting			
	him in full 7 Shares @ 1 ⁴⁰	980		980
161	Interest & Exchange			
$\frac{200}{167}$	To Carnegie Kloman & Co			
	Interest on Special $\frac{1}{2}$ M ^c C ^o R ^o			
	Charged folio 134 April 10 th 74			
	We received interest from Rd Barclay			
	& close this of see Letter Book 190			
	being an offset - Closed out	1621	50	1621 50

December 1st 1874

200	Sundries To Carnegie Kloman & Co			
19	Carnegie, McCandless & Co			
	2% assessment on \$100,000 ⁰⁰			
	paid by Kloman & Carnegie Bros & Co			
	Charged to C & K & Co by them			
	Charged to A Carnegie & Co Oct 10 th	300000		
199	A Carnegie,			
	Carnegie Kloman & Co gave their			
	note dated Nov 28 th 74 @ 4 months			
	to order of J. B. Bruggeman in			
	full for Bruggeman's bill for the			
	building of Cottage at Cresson			
	Interest not to be charged until due	4758 60	7758 60	
50	Mar Co. Stock To			
95	Dividends of			
	Dividend due paid Sept 1 st 1874			
	on 125 shares 1 st purchase	125 00	125 00	
179	Iowa R. R. Contracting Co To Sundries			
156	To Bills Receivable			
	I held the Iowa Conty Co notes			
	dated as follows viz			
	Feb'y 1 st 1874 order R. R. on demand	5000 00		
	Feb'y 1 st 1874 " " " " "	5629 11		
	A balance stood to their Cr			
	on my books I handed over			
	above mentioned notes & Charge			
	their ac with the same &c			
160	Interest & Exchange			
	On the above mentioned notes			
	from Feb'y 1 st to Dec 1 st @ 7%	620 02		
161	Also interest on items in the			
	Open % to Dec 1 st say deb't	111 84	11360 97	
161	Interest & Exchange To			
179	Iowa R. R. Conty Co			
	On Credit items in Open %			
	in full to Dec 1 st 74 say	446 00	446 00	

1313

December 15th / 874

20 Penn R.R. Stock To.

95 Dividend To

Dividend due Nov 30th 74 on
1586 Shares Penn R.R. Stock
\$.50 per share amounting to

3965 00

3965 00

179 Iowa R.R. Contracting Co
109 To G.M. CandlessSalary for the month of Dec-
ember 1874 @ \$500.⁰⁰ per annum

125 00

Due from the Iowa R.R. Co.

Salary for the month of
December 1874 @ \$1000.⁰⁰ per annum

83 33

208 33

Due from Danforth Ry. Construction Co.
payment assumed by Iowa R.R. Co.

194 Expense of To.

109 G.M. Candless

Salary due by Carnegie
for the month of December 1874

100 00

100 00

00 Alex King & Co

00 To

Amount received by them from

placed — — — —

6 Keystone Bridge Co Stock

104 To Bills Payable

Gave my note dated Jan 30th 74
to order of Church Lewis Payable
Dec 30th 1876 without grace in
payment for 138 Shares K.B. Stock
Certificate 171 in name of Carnegie & Co.

10350 00

161 Exchange & interest on same added to make
the note 9% - as it bears 7%
on its face payable when due

207 00

Note for 10557 00

December 31st 1874

20 th	Sundries To Carnegie, Kloman & Co			
19	Carnegie McCandless & Co			
	Installment of 1% on \$50,000. ⁰⁰			
	Paid by Kloman & Carnegie Bro ^s Dec 10 th	1,500 00	1,500 00	
16 th	Interest & Exchange			
	Amount due per their statement	1266 03		
	They made error in calculation, it should be 81 days instead of 72 days			
	9 days on \$70,355.77 @ 9%	158 25		
	Total Charge of	1,424 28		
	Amount due to Carnegie per their statement Jan 1 st 75	768.20		
	They charged interest on notes before they were paid - see the statement sent them Jan 1 st	74.66	842 86	
	Balance due C & Co	581 42	581 42	

11 th	Sundries To Kloman & Carnegie Bro ^s			
19	Carnegie McCandless & Co			
	Installment of 1% on \$100,000. ⁰⁰			
	Paid by K ^m & C Bro ^s Dec 10 th	1,000 00		
16 th	Interest & Exchange			
	178 days from July 1 st to Jan 1			
	on the amount due K & C Bro ^s			
	per statement Jan 1 st 75			
	178 days 9% on \$105,078. ¹²	4675 98	5,675 98	

Dec 1 st 74				
5	Kloman & Carnegie Bro ^s Stock of			
4	To Carnegie Kloman & Co Stock of			
	On Dec 1 st 74 there was transferred from the stock of the firm of Carnegie Kloman & Co - not including J & W & N th B of - \$50,000. ⁰⁰ same are charged Kloman & Carnegie Bro ^s			
	K & C Bro ^s placed same to the credit of the firm members in their Stock of Carnegie has 2/3 ^{ths}	60,000.00	60,000.00	

December 31 1874

47 Pullman Palace Car Co Stock
209 To Thos Graham

Nov 16th we collected the
Dividend of 3rd per Share on
RR Car Co Stock 4 Shares
belonged to T Graham by mistake
249 Shares - the dividend on it rather
was credited direct to RR Cars of
245 Shares had been, & the Div
on 4 Shares name Solomon collected
Dec 31 make the 249 $\frac{1}{4}$ of
T Graham has & therefore Nov 16th

12 00

12 00

63 Alex & Fx by RR Bonds
168 To Dividend of

10 Coupons 35th paid on
Due Dec 31st 74 Collected
& Bonds sold netting

386 97

386 97

172 Sundries To Mrs C Hogan
199 & Carnegie

Cash handed him Jan 1st
1874 to invest for her $\frac{1}{4}$
Cash handed him Jan 1st 75
to invest for her $\frac{1}{4}$

100 00

100 00

200 00

161 Interest & Exchange

10% 1 Year on 100⁰⁰ from
Jan 1st 74 to Jan 1st 75

10 00

10 00

182 Suspend $\frac{1}{4}$ To Sundries
159 Geo Lauder

2 Coupons of Scotland Co Bonds

Nov 16th 64 Due Dec 31st 74 100⁰⁰

160 00

208 T Morrison

As 18th 63 Same Bonds & Coupons

160 00

134 Hendersons Estate

As 17th 65 Same bonds & Coupons

160 00

7480 00

December 31st 1864

161	Interest & Exchange To sundries			
289	Thomas Graham			
	Interest @ 7% on Credits open $\frac{1}{2}$ of \$18.75			
	@ 7% " Debits open $\frac{1}{2}$ of \$14.67	406		
210	James Caird			
	Interest @ 7% on Credits open $\frac{1}{2}$ of \$199.30			
	" @ 7% " Debits open $\frac{1}{2}$ of \$183.75	1555		
205	Mrs. Dohill			
	10% on Balance due her \$944.49 = \$94.45			
	4% additional on \$0.00 = invested			
	in Net to 6% Bond - to net 10% 744.89	7221	277	
197	Jno M. Intosh			
	Interest @ 7% on Credits open $\frac{1}{2}$ of \$240.3			
	" @ 7% " Debits " 20.55	348		
139	E. Hutchinson			
	Interest @ 7% on Credits open $\frac{1}{2}$ of \$16.53			
	" @ 7% " Debits " 11.73	480		
206	Jno Lamberton			
	Int on Balance due him 10% - \$304.22 = \$30.42			
	4% additional on \$0.00 = invested			
	in Net to Bond 6% - to net 10% 744.45	8475		
129	Wm. Caus			
	Interest @ 7% on Credits open $\frac{1}{2}$ of \$5.84			
	" @ 7% " Debits " 2.92	291		
134	A. Henderson's Estate			
	Interest in his open $\frac{1}{2}$ of \$7%	13		
208	Thomas Morrison			
	Interest on Credits @ 7% - open $\frac{1}{2}$ of \$56.17			
	" " Debits @ 7% - " - 56.33	599	84	
	The above amount of \$56.17 contains			
	\$600.00 - being 12% on \$334 Jhs. Thomas Livingston			
	owing Mr. Morrison \$0.00 -			
159	Geo. Lander			
	Interest @ 12% on his account			
	Credits - amounts to - 604.63			
	Debits - do - 639.08	1555		95234
161	Int To Jno Lamberton			
	Rapier Net to Bond due Jan'y 16 th 1870	15000		
160	Int To Mrs. Dohill			
	2 Coupons Net to Bond due Jan'y 16 th 75	30000		
	Compound Cash Jan'y 18 th 1870			45000

December 31st 1875

179	Iowa R.R. Contracting Co				
188	To Danversport Ry Construction Co				
	The Iowa R.R. Conty Co owes Danversport Ry Co & Danversport owes Carnegie - Iowa R.R. Conty Co now assumes payment of balance due Carnegie by Danversport Ry Co thereby reducing its debt to Danversport Ry Constr Co sum of	3237	62	3237	62
	Balance due it on letter of Credit				
201	Carnegie, Mornau & Co				
161	To Interest & Exchange				
	They allow us interest on notes of C.R. Co - from Jan'y 1 st to date of maturity charging us for same though from Jan'y 1 st - which equalizes the matter they also made error of one day in calculation of statement see letter to Stewart July 14 th 75 - Balance to make up agree	101	17	101	17
3	Stock of To Sundries				
6	To Pequot Bridge Co Stock				
	purchased from Lewis Bay 138 shares of this Company's Stock paying over for the sum of	3450	00		
20	To Penna R.R. Stock				
	purchased several lots of this Co Stock paying a total amount over par of - some lot less than par -	2705	12		
47	To Illinois & St Louis Bridge Co Stock				
	Bought 370 Shares of this Stock at price netting less than par - amounting on all sold to	2740000	3355512		

The above entries are made so that all stocks shall appear in the books at their par value - not cost value -

December 31st 1884

3	Sundries To Stock of				
75	New York Transfer Co Stock purchased 23 Shares @ 75 ⁰⁰ & par Value was 100 ⁰⁰ a Diff of 25 ⁰⁰ & also a Diff of 5 ⁰⁰ per Share on 20 Shares, before purchased			950 00	
66	Scotland County Bonds Bought 1000 ⁰⁰ Bonds of Scotland Co from Amartin at same price I sold it to him say 50% Difference between Par & 50%			500 00	
74	Pgh & Conn & St Louis RR Bonds purchased in two lots 20 Bonds of Pgh & Conn RR Co. at price less than par amounting to			6500 00	
75	St Louis RR Bonds purchased 1000 ⁰⁰ Bonds of this Company @ 130 ⁰⁰ Diff of			3700 00	
76	Central Transfer Co. stock purchased stock at sum less than par amounting to			41,12	1169,12
	The above entries are made to put stocks & Bonds on Books at their par Value - not cost Value			1169,12	
120	Profit & Loss Ac. To.				
59	Clark Iron Venture of Carnegie sent Jay Moore of Marquette Michigan, to make Surveys & Explorations (on land owned by Cyrus Clark) for Iron ore &c - cheque for			100 00	
	Mr Moore only expended an amount of which a Carnegies proportion was sum of			39 55	
	Leaving balance returned			61 45	
	We charge Profit & Loss with the amount expended				39 55

December 31st 1877

196 Mrs. M. Carnegie
240 To Trust &c.

The land in Iowa, in her name per entry in this book folio 140, was taken for &c of the Iowa RR Contracting Co & deed made in name of Mrs. M. Carnegie to be held by Mr. A. Carnegie as security for return of the amount advanced to the Iowa RR Contg Co for &c of Mr. Wm. Leighton - the amount we have charged the Iowa RR Contg Co in a special &c - and &c see entry below -

10.800 00 10.800 00

214 Iowa R.R. Contracting Co "Land &c."
241 To Charity & Gift &c

Wm. Leighton owes at his subscription to Contracting Co Stock - \$9,000.00 & interest on same amounting to \$1,800.00 - This A. Carnegie paid over to Contracting Co taking land in Iowa as security that the amount would be refunded by the Iowa RR Contracting Co - in other words Iowa RR Contracting Co. bought land in Iowa from Wm. Leighton allowing him sum of \$10,800.00 for it & A. Carnegie paid this amount to Leighton for the Contg Co by paying Leighton debt to the Contracting Company same amt. Land in Emmet & Cassville Counties Iowa see folio 139 in this book Chrging Charity & Gift &c

10.800 00

10.800 00

December 31st 1874

28	Cottage at Cresson Springs Pa				
199	To A Carnegie personal ac				
	Cost of building the Cottage				
	Oct 31 st 73 paid J. H. Bruggeman Cash	500 00			
	Dec 5 th 73 " Do "	500 00			
	" 27 th 73 " Do "	162 80			
	July 9 th 74 " Do "	1,000 00			
	Nov 28 th 74 " Do Note	4,758 60	6,921 40		

91 Sundries To Collateral Ac

The following Securities entered in their proper acs & a book now opened for keeping record of Collaterals

103	Keystone Bridge Co Stock 1818 Shares	909 00 00			
60	A & N Co Bridge Bonds 50 Bonds 7000 ⁰⁰	50 0000 00			
148	A & N Co Bridge Co Stock 50 Shares 100 ⁰⁰	5 0000 00			
76	Central Traction Co Stock 785 " 50 ⁰⁰	39,250 00			
20	Penn RR Stock 1560 " 50 ⁰⁰	78 000 00	263,150 00		

This entry closes out Collateral Ac
 & Shows now total Stock & Bonds owned entered in their proper acs

140 Sundries To Trust Ac

This entry to Close Trust Ac and to take Securities out of the different parties open acs - A Book of Trust acs being opened

129	Wm Evans Stock & Bonds	150 00			
131	A Henderson's Estate Stock & Bonds	2,350 00			
139	Hutchinson	400 00			
159	Geo Lauder Sr	200 00 00			
169	Henry A Dowd	150 00			
197	Jno M McIntosh	1,550 00			
208	Thos Morrison	15,950 00			
209	Thos Graham	1,600 00			
211	W. D. W. Loomis	200 00			
153	Jno Ritchie See our new Book of Trust accounts for all of above items	2,000 00	51,800 00		

December 31st 1874

121	Profit & Loss To Auditors			
	To close the following a/c for 1874			
199	A Carnegie personal expenses	16,624 02		
97	Charities & Gift a/c for 1874	11,073 91		
194	Expense a/c for 1874	5,979 84		
142	Wm Anna Little for 1874	225 00	33,902 77	

161	Interest & Exchange To			
121	Profit & Loss a/c			
	To close a/c for the year 1874	15,639 90	15,639 90	

121	Profit & Loss To			
3	Stock a/c			
	To close a/c for the year of 1874 - The a/c shows a profit of sum of	154,949 03	154,949 03	

95	Dividend a/c To			
121	Profit & Loss a/c			
	To close dividend a/c for the year 1874	49,279 13	49,279 13	

103	M Carnegie To			
6	Keystone Bridge a/c			
	294 Shares he loaned Mr. A Carnegie to place act as Collateral with Dryel Hoggard & Co of Dunfermline Scotland			
	294 Shares Par Value 50 ^{cs}	14,700 00	14,700 00	
	Taken out of the open a/c of Tm & placed in Collateral Book			

145	Lora RR Contracting Co To			
3	Stock a/c			
	They gave me in Sept 30 th 1873 - 5 Shares M & N Ry Co Stock to make me eligible as a Director - par value	500 00	500 00	

January 11th 1875

100	Carnegie & Monand Co			
175	To Monand Carnegie Bond Special %			
	This amount due from the Special % this date, as per the agreement of Loan & all the book folios 131 & 157	4207500	4207500	
54	Sundries To Pullman P Car Co Stock			
	We sell to the following parties Certificate No 2482 for 10 Shares who hold it in trust for their accounts			
129	Wm Evans			
	1 Share P Car Co Stock at cost of	9600		
206	Jno Sauberton			
	5 Shares P Car Co Stock @ 96.00%	48000		
139	E Hutchinson			
	3 Shares P Car Co Stock @ 96.00%	28800		
209	J Graham			
	1 Share P Car Co Stock @ 96.00%	9600	96000	
	- To be charged up January 12 th 1875 -			
	12 th			
261	Alex King & Co			
262	To Edgar Thomson Steel Co Bond %			
	per letter of Alex King & Co they have received & placed to credit of Carnegie in their Books (as the amount bears 7% interest) 30600.00 - for this amount I gave them my promise to deliver 34000.00 in Bonds of The Edgar Thomson Steel Co Limited - @ 90% of their Par Value. 34000.00 @ 90% say	3060000	3060000	
123	Pool % To			
20	Peru RR Stock			
	823 Shares bought for the pool & held in trust for their % all Trust % Bond -	4115000	4115000	

January 1st 1875

O Stock of To Sundries			
The Stocks & Bonds all stand on the Books at par - this date			
The following is their assessed Value - Stock &c charged to reduce.			
O Superior Iron Co Stock	par Value	26,700 00	
	Assessed Value \$1000.00	Discount	21,700 00
			\$5,000 00
O Columbia Oil Co Stock			
	par value of 635 Shares @ 50.00	31,750 00	
	Assessed Value \$1.00	Discount 45.00	28,575 00
			3,175 00
O Mt & Cleveland Gas Coal Co Stock			
	par Value of 1448 Shares @ 50.00	72,400 00	
	Assessed Value 40.00	Discount 10.00	14,480 00
			57,920 00
O Alexandria & Fidelity RR Stock			
	par value of 100 Shares 100.00	10,000 00	
	Assessed Value 5.00	Discount 95.00	9,500 00
			500 00
O Missouri Iowa Neb Ry Stock			
	par value of 5 Shares 100.00	500 00	
	Assessed Value 5.00	Discount 95.00	475 00
			25 00
O Central Transportation Co Stock			
	par Value of 792 Shares @ 50.00	39,600 00	
	Assessed Value 42.00	Discount 78.00	63,360 00
			33,264 00
O Southern Transportation Co Stock			
	par Value of 106 Shares @ 50.00	5,300 00	
	Assessed Value 35.00	Discount 15.00	1,590 00
			3,710 00
O Union Transp Co Stock			
	par Value of 60 Shares @ 50.00	3,000 00	
	Assessed Value 10.00	Discount 40.00	2,400 00
			600 00
O Adams Express Co Receipt			
	Considered as fully paid up & no expectation of receiving anything more	2,000 00	2,000 00
O Kloman Mining Co Stock			
	Par value of 6064 Shares @ 20.00	121,280 00	
	Assessed Value 12.50	75,800 00	
	Discount 12.50	75,800 00	75,800 00
O Iowa R R Contracting Co Stock			
	Par value of 20 shs @ 1,000.00	20,000 00	
	Assessed Value 50.00	10,000 00	
	Discount 750.00	19,000 00	19,000 00
See next folio for these entries			

January 1st 1885

8	Stock of To Sundries			
	Stocks & Bonds now stand charged upon the Books at their par Value - To have them at their assessed value we charge Stock 1/2 with the Discount			
9	Superior Iron Co Stock			
	Par Value of 267 Shares @ 100 ^{cs}	26,700 00		
	Assessed Value 267 Shares is	5,000 00		
	Discount			21,700 00
10	Columbia Oil Co Stock			
	Par value of 635 Shares @ 50 ^{cs}	31,750 00		
	Assessed Value of 635 " @ 50 ^{cs}	31,750 00		
	Discount			28,575 00
11	M ^{rs} Cleveland Gas Coal Co Stock			
	Par Value of 1448 Shares @ 50 ^{cs}	72,400 00		
	Assessed Value 1448 " @ 40 ^{cs}	57,920 00		
	Discount			14,480 00
12	Alexandria & Fred & Ig R R Stock			
	Par Value of 100 Shares @ 100 ^{cs}	10,000 00		
	Assessed Value 100 " @ 50 ^{cs}	5,000 00		
	Discount			9,500 00
13	Missouri Iowa & Neb Ry Stock			
	Par Value of 5 Shares @ 100 ^{cs}	500 00		
	Assessed Value 5 " @ 50 ^{cs}	250 00		
	Discount			475 00
14	Central Transportation Co Stock			
	Par Value of 792 Shares @ 50 ^{cs}	39,600 00		
	Assessed Value 792 " @ 42 ^{cs}	33,264 00		
	Discount			6,336 00
15	Southern Transportation Co Stock			
	Par Value 106 Shares @ 50 ^{cs}	5,300 00		
	Assessed Value 106 " @ 35 ^{cs}	3,710 00		
	Discount			1,590 00
16	Union Transpu Co Receipt			
	Par Value of 60 Shares @ 50 ^{cs}	3,000 00		
	There is still due on 60 " say 10 ^{cs} for share	600 00		
	Received			2,400 00
17	Adams Express Co Receipt -			
	Have no expectation of any more dividends on this Stock - Closed out			3,000 00
	Continued next folio			

January 1st 1875

3	Stock &c To Sundries				
	Continued from folio 177-				
31	Kewanee Mining Co Stock				
	Par Value of 6064 Shares @ 25. ⁰⁰	151,600 00			
	Assessed Value 6064 " @ 12. ⁵⁰	75,800 00			
	Discount			75,800 00	
36	Iowa R.R. Contracting Co Stock				
	Par Value of 20 Shares @ 1,000. ⁰⁰	20,000 00			
	Assessed Value 20 " @ 50. ⁰⁰	1,000 00			
	Discount			19,000 00	
37	Davenport Ry & Cattle Co Stock				
	Par Value of 100 Shares @ 100. ⁰⁰	10,000 00			
	Assessed Value 100 " @ 75. ⁰⁰	7,500 00			
	Discount			11,250 00	
38	Southern Ry Security Co Stock				
	Par Value of 600 Shares @ 50. ⁰⁰	30,000 00			
	Assessed Value 600 " @ 5. ⁰⁰	3,000 00			
	Discount			27,000 00	
40	California & Texas Ry Construction Co				
	Par Value of 2500 Shares @ 50. ⁰⁰	125,000 00			
	Assessed Value 2500 " @ 12. ⁵⁰	31,250 00			
	Discount			93,750 00	
57	Pullman's Palace Car Co Stock				
	Par Value 249 Shares @ 100. ⁰⁰	24,900 00			
	Assessed Value 249 " @ 76. ⁰⁰	20,904 00			
	Discount			996 00	
47	Illinois & St Louis Bridge Co Stock				
	Par Value 630 Shares @ 100. ⁰⁰	63,000 00			
	Assessed Value 630 " @ 7. ⁵⁰	3,150 00			
	Discount			59,850 00	
48	Kentuck & Hamilton Bridge Co Stock				
	Par Value of 1210 Shares @ 100. ⁰⁰	121,000 00			
	Assessed Value 1210 " @ 7. ⁵⁰	6,050 00			
	Discount			114,950 00	
49	Newport & Cincinnati Bridge Stock				
	Par Value of 4500 Shares @ 100. ⁰⁰	450,000 00			
	Assessed Value 4500 " @ 5. ⁰⁰	22,500 00			
	Discount			42,750 00	

Continued next folio

January 1st 1875

3	Stock of Sundries			
	Continued from folio 178			
55	Mercantile Library & Hall Stock			
	Par Value of 150 Shares @ 10 ⁰⁰	1500 00		
	Assessed Value 150 " @ 7.50 ⁰⁰	75 00		
	Discount			1425 00
60	Neokuk & Hamilton Bridge Bonds			
	Par Value of 153 Bonds @ 1000 ⁰⁰	153,000 00		
	Assessed Value 153 " @ 850 ⁰⁰	130,050 00		
	Discount			22950 00
61	Missouri Iowar & Neb Ry Bonds			
	Par Value of 30 Bonds @ 1,000 ⁰⁰	30,000 00		
	Assessed Value 30 " @ 400 ⁰⁰	12,000 00		
	Discount			18,000 00
63	Alexandria & Presby R.R. Bonds			
	Par Value of 10 Bonds @ 1,000 ⁰⁰	10,000 00		
	Assessed Value 10 " @ 850 ⁰⁰	8,500 00		
	Discount			1,500 00
65	Clark County Mo Bonds			
	Par Value of 11 Bonds @ 500 ⁰⁰	5,500 00		
	Assessed Value 11 " @ 375 ⁰⁰	4,125 00		
	Discount			1,375 00
66	Scotland County Bonds			
	Par Value of 14 Bonds @ 1,000 ⁰⁰	14,000 00		
	Assessed Value 14 " @ 500 ⁰⁰	7,000 00		
	Discount			7,000 00
67	Schuyler County Bonds			
	Par Value of 12 Bonds @ 1,000 ⁰⁰	12,000 00		
	Assessed Value 12 " @ 500 ⁰⁰	6,000 00		
	Discount			6,000 00
68	Town of Memphis Bonds			
	Par Value of 7 Bonds @ 1,000 ⁰⁰	7,000 00		
	Assessed Value 12 " @ 500 ⁰⁰	3,500 00		
	Discount			3,500 00
70	St Louis Canal Bluffs & Omaha R.R. Bonds			
	Par Value of 30 Bonds @ 1,000 ⁰⁰	30,000 00		
	Assessed Value 30 " @ 250 ⁰⁰	7,500 00		
	Discount			22,500 00

Continued next folio

January 1st 1875

3	Stock of To Sundries				
	Continued from folio 179				
11	Texas Pacific Land Grant Bonds				
	Par Value 81 Bonds @ \$1,000. ⁰⁰	81,000	00		
	Assessed Value 81 " @ 250. ⁰⁰	20,250	00		
	Discount			60,750	00
14	St. Louis & St. Paul RR Bonds				
	Par Value of 23 Bonds @ \$1,000. ⁰⁰	23,000	00		
	Assessed Value 23 " @ 800. ⁰⁰	18,400	00		
	Discount			4,600	00
15	Danvers & St. Paul RR Bonds				
	Par Value of 5 Bonds @ \$1,000. ⁰⁰	5,000	00		
	Assessed Value " @ 260. ⁰⁰	1,300	00		
	Discount			3,700	00
3	Sundries To Stock of				
	Stocks now stand in the				
	Books at their par value,				
	to have them at their				
	assessed value, we credit the				
	Stock of with the premium				
6	Key Stone Bridge & Stock				
	Assessed Value 1622 Shares @ \$75. ⁰⁰	121,650	00		
	Par Value of 1622 " @ 50. ⁰⁰	81,100	00		
	Premium			40,550	00
51	Peew & Co Stock				
	Assessed Value 863 Shares @ \$55. ⁰⁰	47,465	00		
	Par Value of 863 " @ 50. ⁰⁰	43,150	00		
	Premium			4,315	00
103	J. M. Carnegie Co.				
199	A Carnegie				
	To close of J. M. Carnegie				
	as Mr A C gave Mrs J. M. C.				
	- while in New York - sundry amounts				
	aggregating if not exceeding				
	the sum to credit of Mr J. M. C.				
	of closed by this entry of	100	00	100	00
	instructions for entry from Wm C.				

January 30th 1875

116	Surpluses To L & M Caudless			
194	Expense a/c			
	Salary due by Carnegie & L & M C for the month of January 1875 say	100 00	100 00	
117	Iowa RR Contracting Co			
	Salary due by Iowa RR Co to L & M Caudless for month of January 1875 say	125 00		
	Salary due by Savenport Ry Construction Co to L & M Caudless for month of January 1875			
	payment assumed by Iowa RR Contracting Co to reduce a/c say	83 33	208 33	

26th

119	Carnegie M Caudless & Co			
120	To Carnegie Korman & Co			
	Assessment 4% on \$150,000.00			
	paid by K & C Bns for % C & Co to Carnegie M Caudless & Co			
	on Edgar Thomson Steel Co Stock	6000 00	6000 00	

February 1st 1875

180	Surpluses To General Expenses			
194	Expense a/c			
	1/4 of amount paid for Office Rent			
	Janitor Wages Nov 1 st to Feb 31 st 75	136 25		
117	Iowa RR Contracting Co			
	1/8 th of Expenses a/c Iowa RR Co	68 13		
	1/8 th of do a/c Savenport Ry Co	68 12		
186	C & L C Ry Co			
	1/8 of Expenses as above	136 25		
187	L B & M Ry Co			
	1/8 of Expenses as above	136 25		

540 00

February 1st 1875

95 Sundries To Dividend of

The following Dividends due

January 1st 1875 - viz

25 New York Transfer Co	132 shs @ 5. ⁰⁰	665 00	
26 Central Transfer Co	792 " @ 1. ⁴⁰	1,108 80	
27 Southern Transfer Co.	106 " @ 95 ^c	100 70	
29 Empire Transfer Co	50 " @ 1. ²⁵	62 50	
		19 37 00	

Dividends Due January 10th 75

57 A Mutual Life Insd	60 Shares @ 1. ⁴⁰	84 00	
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Dividends Due January 1st 75

50 Western Cals	135 Shares @ 1. ⁰⁰	135 00	
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Dividend Due Feb'y 1st 75

74 Fitchburg & Lowell R.R. Co	25 Shares @ 35. ⁰⁰	875 00	
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Dividend Due February 15th 75

52 Pullman's Palace Cars Stock	239 shs @ 3. ⁰⁰	717 00	3,678 00
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March 12th 75

184 Bills Payable To Sundries

6 To Keystone Bridge & Stock

The purchased Dec 30th 74 from
Bank Lewis 138 Shares Keystone Bldg.

Stock giving our note @ 2 years
with interest amounting to 10557.⁰⁰

This note has been cancelled & the

Stock returned 138 shares @ 75.⁰⁰ 10350 00

161 Interest & Exchange

There was added to face of the
note 2% for 2 years to make
it bear 9% now credited to
close the note out entirely 207 00 10557 00

114 Sundries To Monarch Carnegie Bldg

19 Carnegie, McCandless & Co

Assessment of 4.9% on 100,000.⁰⁰

Paid by M & C Bros Jan'y 26th 75 40000 00 40000 00

161 Interest & Exchange

9% 68 days on 109,754th to Mch 10th 1865 82

9% 43 " on 4000.⁰⁰ to Mch 10th 43 00 1908 82

March 10th 1875

114 Kloman & Carnegie Bros

218 To Lucy Furnace Company.

The firm of Kloman & Carnegie Bros
has dissolved & the Lucy Furnace Co
have assumed control - The
amount due Kloman & Carnegie
Bros has been transferred to the
Lucy Furnace Co see their
letter dated Mch 11th say for 115.662 98 115.662 98

161 Interest ^{12th} & Exchange

210 To J K Caird

On \$615⁰⁰ from January 1st
to March 12th 1875 @ 7%

8 50

8 50

212 Iowa R.R. Contracting Co

188 To Daopt Ry Construction Co

Carnegie paid Lewis Sanders
for legal services & fees in the suit
of M K Jesup & others vs Carnegie
& others (of Daopt Ry Co) & as
this suit was against members
of the Daopt Ry Co, the amount
is charged them - Daopt has credit
in Iowa City Co. Broke & Iowa
City Co assumed payment to
reduce indebtedness to Iowa City
Co - amount paid to Sanders
Enter dated January 30th 1875

300 00

300 00

175 Lucy Furnace Co Special C

175 To Kloman & Carnegie Bros Special of
Transfer of Special Loan due
by old firm of K & C Bros, to the
new firm of Lucy Furnace Co
See entry folio 131 for conditions

Transfer authorized see L & C letter Mch 23rd 1871 175 00 131.175 00

March 31st 1875

700	Undries To Carnegie & Leonard G			
704	Charity & Gift of			
	Cash paid by C&L G to Mrs Phillips			
	for Home for the Friendless	100 00		
	Cash paid Subscription to the			
	School of Design Egl. Mrs Phillips	100 00	200 00	
771	Carnegie			
	Cash to refund amt from			
	Jno W Vanderroot &	40 00		
	C & W Maudless	100 00	140 00	

717	Iowa R.R. Contracting Co			
195	To Expense of			
	Amount of General & petty			
	Office Expenses as charged in			
	Cash Drawer Book from Oct 31/74			
	to April 1 st 1875 of Iowa R.R. Co	17 15		
	Amount of General & petty			
	Office expenses as charged in			
	Cash Drawer Book from Oct 31/74			
	to April 1 st 1875, of Danforth Ry Co	26 85	44 00	

161	Interest & Exchange			
200	To Carnegie & Leonard G			
	Interest on running of C & L			
	April 1 st per statement			
	\$43,750. ⁰⁰ @ 9% for 86 days	940 75		
	\$42,075. ⁰⁰ @ 9% " 87 "	955 12	2563	

248	Lucy Furnace Co To			
114	K Leonard Carnegie & Co ² Dr & of			
	Letter of March 11 th instructing			
	transfer of amt to credit of K th			
	C th to credit of Lucy Furnace Co			
	reversed & amount now			
	placed again to credit of K th C th	115 662 98	115 662 98	
	to remain until K th C th books are closed			

April 4th

200	Carnegie & Leonard Co			
175	Lucy Burnace Co	Special Loan		
	This amount due to day on Special Loan transferred See CR & statement May 12 th			
			46200 00	46200 00
221	Carnegie Co			
200	Carnegie & Leonard Co	Cash Paid R. Hartley & Co by CR & Co for Saddle for pony under date of April 29 th	18 25	18 25

May 12th 1891

204	Charity Co	Left of		
205	To Geo. Lauder			
	Per instructions of Mr Carnegie I credit Geo Lauder Amount paid by Sh for Charitable purposes for Carnegie's % 25 £ Sterling @ 5/6 I also allow him for expenses of trip to America in addition of 429 ⁰⁰ allowed (see folio 121) heretofore, sum of			
			141 77	
			550 00	691 77
180	Sundries To General Expense Co			
195	Expense of			
	1/4 of Rent & Janitor 500 ⁰⁰		137 50	
187	C. O. R. Co			
	1/4 of " " 500 ⁰⁰		137 50	
188	C. O. R. Co			
	1/4 of " " 500 ⁰⁰		137 50	
192	C. O. R. Co			
	1/8 of Rent & due by L. A. R. R. Contracting Co		68 75	
	1/8 of Rent & " " Danuport Ry Co		68 75	550 00

May 5th 1898

161 Alexander King & Co.

1775 To Interest & Exchange

Interest 6600⁰⁰ day @ 7%

128

24000⁰⁰ for 113 days @ 7%

52733

Buyer notes 817379 - 126 days 7%

20026

" this being the 817379 - 156 " 7%

24794

" Principal 817379 - 187 " 7%

29722

1.27403

156 Bills Receivable To

161 Alexander King & Co.

Notes of Alex King & Co. to
order of A. C. Carnegie - as followsMay 5th @ 4 months due Sept 8th

837131

" 5th @ 3 " " Oct 8th

841833

" 5th @ 6 " " Nov 8th

846694

2525658

1775 Interest & Exchange

161 To Alex King & Co.

For 1/2 of parties purchasing
the Edgar Thomson steel bonds
Add to allow us interest from date
of deposit & since Bonds do not
begin to draw until April 1st we
allow the parties interest to that
date 30600⁰⁰ from 12 to Apr 1st 79 days 7%

47005

47005

1775 Interest & Exchange To

161 Edgar Thomson steel bonds

1 Month Interest on 34000⁰⁰

Bonds same were purchased on

May 1st & Interest began onApril 1st - see letter to O'Brien34000⁰⁰ 6% Gold 1 month

17000

premium on Gold @ 115⁴

2592

19592

May 5th 1875.

156	Bills Receivable To			
156	Bills Receivable			
	note of the Lucy Furnace Co			
	to order of Carnegie Bk & Co			
	April 30 th for 6 months date for	\$5,000 00		
	Given as renewal of one for			
	Same amount - Almond Carnegie Bk & Co			
	due April 30 th 75			\$5,000 00
95	sundries To Dividends of			
	Dividends Collected on the fol-			
	lowing named Bonds & Stocks			
50	Western Coal & Iron Co			
	Dividends March & April 1875 - 1876	405 00		
53	Keystone Bridge Co			
	Dividends March 20 th 1874	4452 00		
65	Clark County Bonds			
	Coupons & Bonds 8% 40 th ea	200 00		
116	Keokuk & N Bridge Bonds			
	Coupons due Oct 1 st 74 collected			
	in full - Bond held by Dillonism -	200 00		
	* 152 Coupons due April 1 st 1875			
	Collected in part (& marked part			
	paid) 152 Coupons @ 20 th - 1/2 -	3,040 00		
	* Ab owns 153 but he lost the			
	Coupon from Bond 4 1/2 due April 1 st			
116	Central Transp & Stock			
	Dividend due April 1 st 75	792 60		
27	Southern Transp & Co			
	Dividend due April 1 st 75	100 70		
29	Empire Transp & Co			
	Dividend April 1 st 75	62 50		
	<u>True 502 75</u>			9,687 80
95	sundries To Dividends of			
57	Penn RR Stock			
	Dividends on 5326 shares	10,652 00		
52	Pullmans Palace Car Stock			
	Dividends on 289 shares	717 00		
63	Alex & Co & Co R.R. Bonds			
	10 Coupons @ 35 th each	407 75		
				11,776 75

N.Y. July 16th 1875

117	Iowa RR Contracting Co			
105	To Expense %			
	General office incidentals			
	paid for % of Iowa RR Contracting			
	Co from April 1 st to June 1 st 1875	11	91	
	Same paid for Denver Ry Co's Co			
	from April 1 st to June 1 st 1875	4	21	16 12

201	Surpluses To Carnegie Bro & Co			
111	At Carnegie			
	paid bill of RR Station Saddle (Exp 1875)	18	25	
	Cash paid J Andrews for money	200	00	
	" " At Carnegie	150	00	
14	Wilson Walker & Co			
	paid them by cheque on 3 rd Nat Bank	7500	00	
123	Interest & Exchange			
	4 days on average - 9% on 77074 ⁴³	77	07	75.44532

201	Carnegie Bro & Co To surpluses			
14	To Wilson Walker & Co			
	Received their cheque on the			
	Farmers Deposit at Bank	7000	00	
123	To Interest & Exchange			
	35 days interest on 741,200 ⁰⁰ from			
	May 17 th to July 1 st day by average 9%	1235	50	71,235 50

July 16th 1875

123	Interest & Exchange To Surpluses			
205	Mrs D O Hill			
	10% on open % to date 6 mos	103	08	
200	J Lambertson			
	10% on open % to date 6 mos	383		106 91
180	Surpluses To Genl Expense %			
195	Expense %			
	1/4 of expenses sent & Janitor 3 mos	136	25	
217	Iowa RR Co			
	payment of this amount	68	13	
212	Carpt Ry Co			
	assumed by Iowa RR Co	68	12	
198	CC & C Ry Co	272	50	545 00

August 2nd 1875

221	A Carnegie To D				
201	Carnegie Bro't Co				
	Cash paid him July 2 nd	20 00			
	" " " " 22 nd	250 00			
	" " Expenses A. Man Mine	35 50	305 50		
201	Carnegie Bro't Co To Sundries				
175	Lucy Finance Co Special Loan				
	Transfer of this amount				
	on July 4 th per agreement	4207 00	4207 00		
223	Interest ^{1/4} Exchange				
	per average due 31 days 9 ⁰⁰ on top 359 ⁰⁰	832 02			
	" " due cash 12 " 9 ⁰⁰ on \$305 ⁵⁰	92	831 60		
95	Sundries To Dividend of				
189	Columbia Oil Co				
	Dividend due July 1 st 1875	635 00			
25	W. Transfer Co				
	Dividend due July 15 th 1875	665 00			
26	Central Transp. Co				
	Dividend due July 1 st 1875	1108 80			
27	Eastern Transp. Co				
	Dividend due July 1 st 1875	100 70			
28	Union Transp. Co				
	Dividend of Assets July 1 st	1200 00			
29	Empire Transp. Co				
	Dividend due July 1 st 1875	62 50			
68	Town of Memphis Bond				
	Dividend due Coupons of March				
	1 st 1874 collected this date	555 80			
74	E. & J. St. Louis Ry Bond				
	Coupons due Aug 1 st 1875	1380 00			
57	Pullman's Palace Car Co Stock				
	Dividend due Aug 16 th 1875	717 00			
65	Clark County Bonds				
	Coupons ^{1/2} due Aug 10 th 1875	210 00	6584 80		

September 20th 1875

53 Keystone Bridge Co

95 Dividend of

Dividend on 1484 Shares
Sept 20th @ 3⁰⁰ per share

4452 00 4452 00

October 1st 1875

183 Suspense of To Sundries

219 To Geo Lander

Purchased from him his
Keokuk & Hamilton Bridge Coupons
No^s 380 to 384 @ 40⁰⁰ Total 6
40⁰⁰ each due October 1st 1875

240 00

206 To Thos Morrison

Purchase of 3 of above Coupons
due October 1st 1875

Nos 390-392 - 3 @ 40⁰⁰ ea

120 00

360 00

WV Iowa R R Contracting Co

W3 To Interest

on their notes dated the
1st Feb^y 1874 10,000⁰⁰ each 1874
to October 1st 1875 @ 7%

3500 00

On items in open of from
Dec 1st 1874 to Oct 1st 1875 7%

480 39

On items of Iowa Conty Co Land%

Wtaves on same to Oct 1st 1875

1061 10

Total of say 5041 49

Less Credit on amounts
to credit of Open of from
Dec 1st 1874 to Oct 1st 1875 7%

730 23 4311 26

263 C A Carpenter

184 To Bills Payable

Accepted his draft dated the
21st day of September 75, his order
90 days - payable by B & W
Accommodation acceptance

2000 00

2000 00

October 18th 1875

184 Bills Payable To

184

Bills Payable

Renewal of Carnegie's note
to his own order due Aug 31st
Gave new note as follows
dated August 31st 1875
4 months, his own order,
Payable Ingersoll & Smith
Phila & 200⁰⁰ \$ R R Car & Collat

1600000 16000000

184 Bills Payable To

184

Bills Payable

As renewal of \$50000.00 note of
Carnegie rec'd by J. M. Schoenauer.
Carnegie gives his note dated
Sept 20th (day 50000.00 loan business) for
3 months with Collateral say
he also accepts M. Schoenauer's note
dated Sept 27th 1 day after date

25000000

25000000 50000000

51 Penn R R Stock To

123

Pool of St Louis Bridge

Carnegie held in trust
823 shares of Penn R R stock
for use of St Louis Bridge Pool.
he sold on June 12th 1875 the 400
Ingersoll & Smith 800 shares @ 49⁰⁰
Less Commission of 1% to
He credit the Pool of with
the proceeds of above & still
hold 23 shares in trust of

3940000

10000

39300000

95 Dividend % To

123

Pool of St Louis Bridge

Dividends Collected on above 823 shares

Dec 4th 1874 - 823 shs @ 25⁰⁰ ea 205750May 29th 1875 - 823 shs @ 2⁰⁰ ea 164600Sept 21st - on 23 shs @ 1⁰⁰ ea 2300

372650

October 1st 1875

20 th 201	Charity & Gift of To Carnegie Brothers & Co Paid the Subscription to Pgh Industrial Institute	10000	10000
201 26	Carnegie Bros & Co Foundries Central Transp & Stock 780 shares were held by Ingersoll & Smith as collateral on Carnegie Bros & Co note for \$28,000.00 Which note Ingersoll & Smith paid & are selling the Central Transp & Stock & will render statement — Deducting amount of note paid 28,000.00 See Cash book for Cash balance		
177 th	Interest & Exchange on Open ac from Aug 2 to date	1605 52	29,605 52
201 st 156	Charity & Gift of To Bills Receivable Gave the Whitney Manufg Co note dated Sept 22 nd 4 mos tender \$6 to Mrs A H Francis for the Seaside Home for Destitute Women indorsed to order Mrs J H Francis	1000 00	1,000 00
45 See folio 190	Foundries To Dividend % Keystone Bridge & Stock Dividend due Sept 20 th 75	4,462 00	
51	Penn RR Company Stock Dividend on 26 shares 1 ⁰⁰	26 00	
26	Central Transp & Stock Dividend 792 Shares 1 ⁴⁰	1,108 80	
27	Southern Transp & Stock Dividend 106 Shares 95 ⁰⁰	100 70	
29	Empire Transp & Stock Dividend 50 Shares 1 ²⁵	62 50	1,298 00

October 1st 1875

183	A. R. R. & Co			
762	Edgar Thomson Steel Co	amount advanced him on May 8 th 1875 we charged the Edgar Thomson Steel Co - Now transferred from E. J. Steel Co &c	100 00	1 00 00
213	Iowa R.R. Contracting Co			
145	To Expense of	1/8 Expenses for Office Incidentals during the months of June July Aug & Sept & Iowa R.R. Co	6 18	
		2 1/8 Expenses same as above		
		1/2 Daveport Ry. Co. to the Payment assumed by Iowa R.R. Co	6 19	12 37
		4 th		
201	Carnegie Bros & Co To			
175	Lucy Furnace Co Special of	Balance of Special loan due October 14 th placed to our credit in the book of C. B. & Co by transfer	42900 00	42900 00
		31 st		
73	U. Pacific R.R. Stock			
121	To Profit & Loss	Profits on 100 shares of stock purchased 100 shares @ 62 3/8	6237 50	
		Sold same @ 64 1/8	6412 50	
		Profits	175 00	175 00
3	Stock of			
27	To Southern Transp. Co Stock	We held 100 shares which we valued @ 35 00 per share	3710 00	
		We sold same @ 26 22 1/2 through Ingersoll & Smith of Philad ^a	2779 74	
		Decrease of Value	930 26	930 26

October 31st 1875

121	Profit & Loss To			
51	Penn RR Stock			
	We sold through Langenbach Smith			
	5200 shares - 800 of these were			
	property of Pool & Seefelt 191 this was			
	Balance of 4400 shares were property of Carnegie			
	860 Shares valued @ 55 ⁰⁰	47.300 00		
	100 Shares purchased @ 54 ⁷⁸	5.462 50		
	3540 Shares purchased @ 56 ¹⁴	198.682 50		
			251.445 00	
	The above 4400 Shares were sold			
	3200 Shares @ 49 ¹⁸ - 1-	157.200 00		
	1300 " @ 49 ¹⁸ 2 -	63.875 00		
	46 days with as they were not Cash	49 25	221.124 25	
	Balance log.		30.320 75	

November 1st 1875

171	A Carnegie To			
161	Carnegie Bldg			
	Cash handed him Oct 11 th	50000		
	Cash to M & C for Mother 20 th	10000		
	Cash to Geo Wetzel for picture	10000	70000	
1701	Carnegie Bldg To.			
993	Interest & Exchange			
	Interest on 4% of credits to			
	Carnegie's % averaged			
	755.290. ¹² - 30 days @ 9%	1.164 68		
	Interest on debits to Carnegie's			
	% 70.700. ⁰⁰ - 25 days @ 9%	66 88	1097 80	
	Nov 30 th			
95	Sundries To Dividend of			
52	Pullman's Palace Car Co			
	Nov 15 th Dividend on 239 Shares @ 2. ⁰⁰	478 00		
50	Metrom Car Co Stock			
	Nov 1 Dividend 135 Shares @ 2. ⁰⁰	27000		
51	Penn RR Stock			
	Nov 30 Dividend 26 Shares @ 7. ⁰⁰ each	26 00	77400	

December 1st 1875

180	Sundries To Gen Expense of Office Rent & Janitor 3 months			
195	Expense of Hornegills $\frac{1}{4}$ of 550. ⁰⁰	137	50	
213	Iowa RR Conty Co their $\frac{1}{8}$ of 550. ⁰⁰ per voucher & Iowa Conty Co pay the proportion due by the Davenport Ry Co their $\frac{1}{8}$ of 550. ⁰⁰ per voucher is	68	75	
198	B. C. Smith for exp of himself & I B. H. Ry. Co pay $\frac{1}{2}$ of 550. ⁰⁰ say	275	00	550 00
95	Dividend $\frac{1}{4}$ To			
123	Pool $\frac{1}{4}$ 23 Shares of Penn RR stock belong to the pool & the dividend on same shares have been credited to Pool % & not to dividend % 23 shs @ 100	23	00	23 00
183	Suspense of To Sundries			
138	To W ^m Franks Estate 11 Coupons N ^o 4 Bond & Co due Oct 1 st 1875 \$393-402 @ 452	440	00	
139	To C. Hutchinson 3 Coupons as above 897 898 & 899 @ 40	12	00	
129	To W ^m Evans 1 Coupon as above 374 @ 40	40	00	600 00
19	Carnegie Maudless & Co			
418	To Lucy Murnace & Co This amount of assessment paid Oct 16 th on 1000000 ⁰⁰ being an 8% call on the Subscription to Edgar Thomas Rub Company Stock	8000	00	8000 00

December 1st 1895

201	Surplus To Carnegie Mortg			
19	Carnegie M Candles & Co			
	assessment of 8% Oct 16 th 95			
	on stock \$50,000.00 of The			
	Edgar Thomson Steel Co Limited	12,000.00		
Mr	McCarnegie			
	Cash paid him in Bk	250.00		
204	Charity & Gift of			
	School of Design of Pittsburgh	100.00	12,350.00	
201	Carnegie Mortg To.			
223	Interest & Exchange			
	Interest @ 9% on credits to Dec 1 st	1,092.66		
	Less int on debits to Dec 1 st	139.49	953.17	
201	Mfg Carnegie Mortg			
Mr	To Carnegie			
	Lunch for Beam Manufs at			
	meeting St Nicholas Hotel on			
	Sept. 3 rd - chgd Mc in error	24.15	24.15	
	6 th			
201	Carnegie Mortg To			
156	Bills Receivable			
	Set them this day Mrs King's			
	Ex note due Jan'y 11 th for	8574.78	8574.78	
201	Surplus To Carnegie Mortg			
223	Interest & Exchange			
	Discount allowed CMortg			
	36 days @ 8% on 8574.78 King's note	68.60		
219	Geo Sander & Co			
	instructed CMortg to charge			
	my 4% 2nd credit Geo Sanders			
	loan 4% - interest 10% 2nd			
	payable semiannually -			
	with sum of - proceeds £200	1,109.00	1,177.60	

December 31st 1875

201	Standies To Carnegie Bros & Co			
204	Charity & Gift etc			
	Paid out by Ernst & Co	50 00		
223	Interest & Exchange			
	34 days @ 9% on Aug & Co's Note			
	Sent them Dec 6 th 1874 $\frac{72}{100} = 72.88$			
	We allowed 36 days @ 8% = 68.60	4 28		
	22 days @ 9% on Balance for			
	amounts charged mg 4c in December	37 37	91 65	
201	Carnegie Bros & Co			
223	Interest & Exchange			
	Interest on my running 4c			
	30 days @ 9% on \$142890 ⁰⁰ = say	1071 68	1071 68	
37	Davenport Ry Constn Co Stock To			
216	G F M Candless			
	G F M Candless held certificate			
	No 13 for 150 Shares of the			
	D Ry C Co, purchased for him by			
	Mr Carnegie, he to pay Mr Carnegie			
	for same out of the profits on the			
	investment - no profits, no re-			
	payment & same has been			
	handed to Mr Carnegie in full			
	settlement of the amt due on it			
	150 Shares @ \$100.00	15000 00	15000 00	
	Entry made per Mr M Candless' instruction			
3	Stock 4c To			
37	Davenport Ry Construction Co Stock			
	The amt due by G F M Candless			
	stands in stock 4c at par			
	Mr Carnegie valued the 150 Shares			
	D Ry C Co stock in his own name			
	@ \$5.00 per share - we value this same			
	& deduct from stock 95% of 15000.00	14250 00	14250 00	

December 31st 1875

183	Suspense $\%$ To Sundries			
135	Andrew Henderson			
	2 Scotland County Coupons			
	Due Dec 31 st 1875 @ 80 ^{cs} ea	160	00	
219	Geo Lauder			
	2 Scotland County Coupons			
	Due Dec 31 st 1875 @ 80 ^{cs} ea	160	00	
208	Thos Morrison			
	2 Scotland County Coupons			
	Due Dec 31 st 1875 @ 80 ^{cs} ea	160	00	480 00
173	Interest $\%$ Exchange To Sundries			
	The following Trust $\%$ credited for 1875			
209	Thos Morrison			
	12% on debits & credits of running $\%$	35	77	
	12% on ^{Cost of} 33 1/4 shares of Kloran Mining			
	Co stock allowed him for investment	600	00	
209	Thos Graham			
	12% on debits & credits running $\%$	11	37	
206	Mrs Lamberton to Jan'y 16 th ditto 6 months			
	12% on debits & credits running $\%$	20	43	
205	Mrs D. O. Hill to Jan'y 16 th 76			
	12% 6 mos on debits & credits run'g $\%$	103	08	
197	Mrs M ^c Intosh			
	12% on debits & credits running $\%$	19	25	
172	Mrs Catharine Hogan			
	12% on debits & credits running $\%$	25	20	
168	Henry Adowd			
	12% on debits & credits running $\%$	25	4	
219	Geo Lauder			
	12% on debits & credits running $\%$	538	68	
139	Eduard Hutchinson			
	12% on debits & credits running $\%$	13	35	
129	W ^m Evans			
	12% on debits & credits running $\%$	4	67	
211	M. D. W. Loomis			
	12% on debits & credits running $\%$	26	18	
134	A Henderson			
	12% on debits & credits running $\%$	1	80	1402 32

December 31st 1875

- 45	Sundries To Dividend $\frac{1}{2}\%$	
- 63	Alx rd Fdx by Coupons 10 Coupons rec 1 st 75 @ \$35. ⁰⁰ Gold Collected in Philadelphia	399 44
- 68	Town of Memphis Bonds 7 Coupons due March 1 st 73 - 80. ⁰⁰ Collected by Atty Hughes & proceeds are	618 73 1018 17
- 113	Interest rd Exchange	
- 142	To Mrs Anna Kitchen Paid her during 1873 her annual amount of interest This entry made to close $\frac{1}{2}\%$	225 00 225 00
- 54	Southern Ore Property Venture	
3	To Stock $\frac{1}{2}\%$ Mef A Carnegie; J. M. Howe; Dr. H. Messy; Smidier; J. A. McCooper; W. W. Young; Saml Duff A. Hoveler & J. Hartough Subscribed each 1000. ⁰⁰ say 7000. ⁰⁰ W. A. McBeatty went to Georgia & North Carolina to prospect for Ore lands. He took many options (which were forfeited) & purchased Outright 850 acres (in three tracts) in Towne County Georgia & Clay County North Carolina - McBeatty's proportion of same is $\frac{1}{9}$ th say Being the amount paid in	1000 00 1000 00
- 32	Texas Pacific Ry Co Stock (Co)	
40	To Cal & Texas Ry Co Stock to Stock We turned in Certif to 134 for 2500 shares @ \$25. ⁰⁰ say \$125,000. ⁰⁰ of California & Texas Ry Co Stock & received in lieu thereof a Certif to 19 for 1250 shares of Texas Pacific Ry Co Stock @ 100. ⁰⁰	125,000 00 125,000 00

71	Texas & Pacific Ry Co Land Grant Bonds		
71	To Texas & Pacific Ry Co Land Grant Bonds for 81 Bonds of T & P Ry Co we returned accepting new Land Grant		
175	To Stock of Bonds on the Eastern Division in exchange	8100000	
95	To Dividend of Extra allotment of Bonds say Coupons for two years due on the Texas & Pacific Land Grant Bonds, which we turned in, amounting to	4400000	12500000
155	To Bills Receivable for scrip of T & P Ry Co given for the Coupons on Land Grant Bonds due on Jan'y 1 st 1874	1134000	
173	To Interest & Exchange On the Land Grant Scrip for 250000 Jan'y 1 st 74 to Jan'y 1/76 @ 7% & 2 1/2 years interest on allotment fraction for 250000 of 65% allotted We receive Bond 53 to 191 or say 139 Bonds	283500	
33	Texas & Pacific Ry Scrip		
71	To T & P Ry Land Grant Bonds The amount of Bonds Coupons & scrip handed in was enough to entitle us to 13900000 Dollars in Bonds & the Balance over of 61565 they gave Scrip of T & P Ry for, which is exchangeable for Bonds. Cut off for sum of	39690	
		4375	1461565
40	Cal & Tex Ry Const Co Stock		
32	To T & P Ry Co Stock The par value of Ry Const Co 1250 shs is The value at which Const Co Stock is held is The discount taken off is Same as discount on the Const Co Stock	12500000	
		3125000	
		9375000	
			9375000

December 31st 187571 Dividend $\frac{1}{2}$ To.

95 To R. Ry Land Grant Bonds

We received by exchange an extra allotment of T. R. & G. Bonds amounting to the sum of

44,000 00

The original 81 Bonds were valued at 25% of their par value. Those now on hand are valued same.

We therefore deduct 25% of 44,000 11,000 00

Discount leaving 44 Bonds 1000⁰⁰ @ 75% 33,000 00 33,000 00

Which being deducted from dividend

$\frac{1}{2}$ gives real value of extra allotment

95 Stock $\frac{1}{2}$ To.71 Dividend $\frac{1}{2}$

The extra allotment of 44 Bonds of T. R. & G. Land Grant, were credited to Stock $\frac{1}{2}$. See entry folio 200 this day. In taking off discount Dividend $\frac{1}{2}$ was charged, - we therefore charge Stock $\frac{1}{2}$ with the 44 Bonds & credit Divid $\frac{1}{2}$ to close out of the Stock $\frac{1}{2}$ altogether.

44,000 00 44,000 00

95 Dividend $\frac{1}{2}$ To.

71 To R. Ry Land Grant Bonds.

The par value of the 14 Bonds we received for past due coupons

on the 81 Bonds returned amounted to 14,000 00

The value at which they are held,

is same as the previous - or 25% 3,500 00

We deduct from Dividend $\frac{1}{2}$

10,500 00

December 31st 1875

121 Profit & Loss % To Sundries			
190 Expense %			
To close the account for 1875	404821		
204 Charity & Gift %			
To close for 1875	2489887		
1000 A Carnegie			
To close for 1875	1736461	746311	69

121 Sundries To Profit & Loss			
95 Dividend %			
To close the account for 1875	4736002		
223 Interest & Exchange			
To close the account for 1875	137092	4873094	

200 Stock % To			
121 Profit & Loss			
To close P & L % for the year			
1875 - Balance amounts to	2772650	2772650	

200 Sundries To Stock %			
We charge the following accounts			
their values having increased			
during the year 1875.			
14 Wilson Walker & Co. Special.			
Original investment with W & Co was	60.00000		
Profits of W & Co credited were	10.00000		
Sum 29 th received 70.000 ⁰⁰ & paid back 75.000 ⁰⁰	5.00000		
W. W & Co interest now is	75.00000		
The books only show	65.00000		
We charge up diff		10.00000	
74 Pgh Cincinnati & Ohio Ry Bond			
We have 38000 ⁰⁰ bonds valued @ 87%	3306000		
The bonds were valued last year			
at cost say about 79%	3022500		
We charge up difference		303500	
215 Cottage at Boston valued at	7.00000		
Cost was only	692142		
We charge up diff		7860	

December 31st 1875

125	Stock of To Sundries			
	Recharge stock with decrease in value of the following securities for 1875.			
9	Superior Iron Co Stock			
	267 Shares last year, were valued at	5.00000		
	267 Shares now valued at say 7. ⁰⁰	26700		
	Depreciation		473300	
25	New York Transfer Co Stock			
	133 Shares valued last year @	13300000		
	133 Shares now valued @ 75. ⁰⁰ ea	997500		
	Depreciation		332500	
31	Monan Mining Co Stock			
	6264 Shares valued last year @	7830000		
	6264 Shares now valued @ 7. ⁰⁰ ea	626400		
	Depreciation		7203600	
33	Texas & Pacific Ry Co Stock Scrip			
	Par value of Scrip was	61565		
	now considered worth 25%	15391		
	Depreciation		46174	
35	Mayan Improvement Co			
	Advances made cancelled "nd account considered worthless	966667	966667	
36	Iowa R.R. Contracting Co			
	20 Shares valued last year 50. ⁰⁰ ea	100000		
	20 Shares now considered worth 1. ⁰⁰	2000		
	Depreciation		98000	
37	Davenport Ry Consts Co Stock			
	300 Shares valued last year @ 70. ⁰⁰	150000		
	300 Shares valued now @ 10% for share	3000		
	Depreciation		147000	
47	Illinois & St Louis Bridge Co Stock			
	630 Shares valued last year @ 75. ⁰⁰	315000		
	630 Shares now valued at 7. ⁰⁰	63000		
	Depreciation		252000	
49	Neokan Mc Hamilton Bridge Co Stock			
	1210 Shares valued last year @ 75. ⁰⁰	605000		
	1210 Shares now valued @ 7. ⁰⁰	121000		
	Depreciation		484000	
65	Clark County Mo Bond value last year	412500		
	75500 ⁰⁰ Mo County Bonds now valued	275000	137500	
			10110701	

December 31st 1875

00	Newport & Cincinnati Bridge Stock			
	We charge the following account with depreciation of value during the past year of 1875 -			
145	Stock of do to Sundries			
	Continued from folio 203			
49	Newport & Cincinnati Bridge Stock			
	450 Shares valued last year @ 5 ⁰⁰	2250 00		
	450 Shares now valued at 7 ⁰⁰	450 00		
	Depreciation			1800 00
52	Pullman's Palace Car Co Stock			
	239 Shares valued last year @ 76 ⁰⁰	22944 00		
	239 Shares valued now @ 85 ⁰⁰	20315 00		
	Depreciation			2629 00
62	M. & N. Ry Bonds			
	30 Bonds valued last year @ 400 ⁰⁰	12000 00		
	30 Bonds now valued @ 200 ⁰⁰ ea	6000 00		
	Depreciation			6000 00
63	Alex & Fredericksburg RR Bonds			
	10 Bonds valued last year @ 850 ⁰⁰ ea	8500 00		
	10 Bonds now valued @ 800 ⁰⁰	8000 00		
	Depreciation			500 00
76	Newark & Hamilton Bridge Bonds			
	153 Bonds valued last year @ 850 ⁰⁰	130050 00		
	153 Bonds valued now @ 7600 ⁰⁰	91800 00		
	Depreciation			38250 00
110	Omaha Bridge of			
	Closed out considered as unavailable - uncollectable	1447 94	1447 94	
183	Suspense of			
	Scotland County Coupons to be sold - were sold July 15 th 1875 -			
	Taken by Harvege but to be surrendered with bonds if sold - as follows			
	Took 2 Coupon 180 ⁰⁰ ea March 22 nd 1873	160 00		
	" 2 " 180 ⁰⁰ " July 26 th 73	160 00		
	" 10 " 180 ⁰⁰ " Dec 31 st 73	800 00		
	" 6 " 180 ⁰⁰ " Dec 31 st 74	480 00		
	" 6 " 180 ⁰⁰ " Dec 31 st 75	480 00		
	These coupons were sold with Bonds -	nothing	0	2080 00

December 31st 1875

225 Stock of S

38 Southern Ry Security Co

Valued 600 shares last year @ 5.⁰⁰

3000 00

Now valued 600 shares @ 1.⁰⁰

600 00

Depreciation

2400 00

28 Union Transfer Co Stock Receipt

Valued Receipt for 60 shares last year

600 00

Now value it at only 1/2 of 600⁰⁰

300 00

Depreciation

300 00

225 St Louis Pool of

85 To St Louis Bridge Co

Guarantee of deficiency on Bond
interest due Jan'y 1st 1875 - Carnegie+ associates share cons 75/100 or 7/100th of 1685⁰⁰ 960

1975 63

Int on same 14 days 4⁵⁵ 960 @ 117 3/8

537

We paid same June 29th 1875 -

1984 00

Dec 31st 1875

184 Bill Payable To

184 Bill Payable

Note of Carnegie due Jan'y

3rd renewed - giving his noteof same amount due May 6thdated Jan'y 3rd + now payable atoffice Trueman & Smith Philad^a

207tham P. Charles Street at Colateral

16000 00

16000 00

New York January 1st 1876

4	Carnegie Brothers & Co Stock %			
4	To Carnegie Mornant & Co Stock %			
	for Statement dated Jan'y 1 st 76			
	They have transferred from Old Co			
	to Carneg & Co the interest in the			
	old firm my share was	158080 ⁰⁰	=	15808000

4	Carnegie Brothers & Co Stock %			
233	To Profit and Loss			
	According to Statements dated Jan'y 1 st 76			
	There has been credited to Carnegie's			
	Stock % in Carnegie Bros & Co			
	July 1 st 74 - 3/5 - 6 1/2 % - of profits for 6 months	1515289		
	April 1 st 75 - 1/2 - 4 1/2 % - of " " 9 "	6200121		
	Jan'y 1 st 76 - 1/2 - 4 1/2 % - of " " 9 "	6965400		14680810

February 1st 1876

201	Sundries To Carnegie Brothers & Co			
230	Charity & Gift %			
	Jan'y 4 th Cash paid contribution for			
	relief of Allegheny poor	5000		
	Jan'y 11 th Handed US Balgill and ^{Plow} Ditto	100000		105000
211	A Carnegie Jan'y 5 th Cash handed to O self	50000		50000
34	E. T. Hull & Co			
	3% assessment on \$150,000 ⁰⁰ paid			
	Jan'y 18 th 76 being in full	450000		450000

March 1st 1876

223	Interest and Exchange			
201	To Carnegie Bros & Co			
	paid interest on note given the			
	Western University - JB Jones bears			
	\$5,000 ⁰⁰ 6 mos @ 6% - July 29 th	15000		15000

New York, February 1st 1876

34 E. Steel Co
 218 Lucy Furnace Co
 Jan'y 16th 76 The Lucy Furnace Co
 paid assessment of 3% on my
 E. Steel Co stock subscription of 100000.⁰⁰ 300000 300000

March 23rd 76

218 Sundries To Lucy Furnace Co

233 Profit and Loss

Dill Cargo had 200 shares of stock
 in Almon^{Wm} - he surrendered same to
 Lucy Furnace Co^{Wm} they for agreement
 paid him for 5000⁰⁰ and 2 years & 6 mos
 interest on same @ 6% say \$680.⁸³

They send me 100 shares Almon^{Wm} stock
 valued @ 7.00 per share - diff we
 charge to profit & loss 2840.⁴¹ it
 being my 1/2 left 100⁰⁰ for Almon stock 274041

31 Almon Mining Stock

My 1/2 of the 200 shares repurchased
 from Dill Cargo - Certificate No
 #105 for 100 shares valued at
 7.00 per share - deducted from
 above profit & loss item as received 10000 284041

March 26th 1876

156 Bills Receivable To Sundries

156 To Bills Receivable

Gave up to Jm Morris his
 note to order of Dickson Marshall & Co
 due today - Note was for sum of 4249.⁷⁸

233 To Interest & Exchange

We took new note dated 26th @
 4 months order Dickson Marshall & Co
 for old note & 4 mos interest -
 new note was for 4381.⁵³ Interest being
 Original note was 4000⁰⁰
 Credit Interest of 381.⁵³

13175 438153

New York, April 1st 1875

156	Bills Receivable To Sundries -			
156	To Bills Receivable			
	Carve up to Wilson Walker & Co			
	Notes of the Fgl Car Works due			
	as follows - April 4 th 1876 - note	5.450 00		
	Oct 4 th 1876 "	5.225 00	10.675 00	
	Taking instead of them - Notes			
	of Mess Wilson Walker & Co			
	dated April 1 st @ 6 mos - for	5.225 00		
	" " 1 @ 6 " "	5.703 42	10.928 42	
173	To Interest & Exchange			
	Note due April 1 st 76 was for	5.450 00		
	W Walker & Co add 6 mos int. 9%	253 42	253 42	
	Making new note as above	5.703 42		
183	Suspense of To Sundries			
138	To W ^m Francis Estate			
	Purchase 11 N.Y. Coupons @ 40.00	440 00		
227	To E. S. Hutchinson			
	Purchase 3 Coupons at above 40.00	120 00		
229	To W ^m Evans			
	Purchase 1 Coupon N.Y. & Co	40 00		
	All due April 1 st 1876		600 00	
187	Sundries To General Expense			
196	Expense of			
	1/4 of Office Rent to Febuary 1 st	12.50 00		
	1/4 of Janitors wages 3 mos	11.25	136 25	
198	B. E. Smith			
	1/2 of Office Rent to Feby 1 st 3 mos	25.00 00		
	1/2 of Janitors wages 3 mos to Feby 1 st	22.50	277.50	
243	Iowa R.R. Contracting Co			
	1/8 of office Rent 3 mos to Feby 1 st	62.50		
	1/8 of Janitors wages to Feby 1 st	5.63	68.13	
	Iowa City Co. assesses of D.R. Contracting Co			
	1/8 of office Rent 3 mos to Feby 1 st	62.50		
	1/8 of Office Janitors wages 3 mos	5.62	68.12	

New York, April 1st 1876

476 Sundries To Expense %

213 Iowa RR Co

General office incidentals during
the time from Dec 29th 1875 to the
3rd of March 1876 See Voucher
No of Iowa RR Co
Also same Expenses for same time
Chargable to the Dappt Ry Co
Payment assumed by Iowa See
Dappt Voucher No -

27 54

58 42

85 96

95 Sundries To Dividend %

from January 1st 1876 to date -

76 Central Transp Co Stock

Dividend Jan 1st on 185 Shs 1⁴⁰

259 00

29 Empire Transp Co Stock

Dividend Jan 1st on 50 Shs 1²⁵

62 50

25 N Y Transfer Co Stock

Dividend January 15th on 133 Shs 5⁰⁰

66 50

10 Columbia Oil Co Stock

Dividend January 15th 635 Shs .50⁰⁰

317 50

74 Rgh Lind St Louis Ry Bond

Coupons due May 1st 38 @ 35⁰⁰

1330 00

50 Western Car Co Stock

Dividend Feb 1st on 135 Shs 2⁰⁰

270 00

52 Pullman Palace Car Co

Dividend Feb 15th on 239 Shs 2⁰⁰

478 00

64 Clark County Mtd Bond

Coupons due March 1st 5 @ 40⁰⁰

198 75

57 Penna RR Co Stock

Dividend February 29th 3 Shs @ 1⁰⁰

3 00

53 Keystone Bridge Co Stock

Dividend March 20th 1484 Shs @ 3⁰⁰

4452 00

78035 75

New York, April 1st 1876

53 Keptone Bridge Co Stock 4/

262 To Keptone Bridge Co open 4/

Amount received January 18th 76
from Mr Geo Jewell in his note
to order of Keptone Bridge Co - same
will be applied to payment of Dividend
due Sept 20th - held in open 4/
until dividend is declared
Exchange gave dull bill - Mch 18th 76 bearing 6% int

2379 25 2379 25

26 Central Transp & Stock

233 To Profit & Loss

The balance to credit of Stock 4/
at this date after deducting dividend is
As there is included in this a debit of
7 Shares Central valued @ 45.⁰⁰ ea
The credit profit & loss the sum of

3493 38

315 00

3808 38

183 Suspense 4/ To

220 Geo Lander

Corpus Keokuk & Hamilton Bridge
due April 1st 1876 - bought
6 Coupons - 351-354 inc & 454 - @ 40⁰⁰

240 00

240 00

48 Keokuk & Hamilton Bridge Stock

223 To Profit & Loss 4/

Purchased of W. Ricoll 5 Bonds
40 shares of Stock @ 40 40
40 shares stock valued @ 4.⁰⁰ thrown in
Certificate No 49 for 40 shares @ 4⁰⁰

40 00

40 00

201 Carnegie Bro^s To Interest & Exchge

223 To Interest for 3 mos from the
1st of January to 1st April
on credits to abt 4/ @ 9%
Interest on debits during the
same period @ 9% -

3260 45

118 56

Chas C M^{rs}

3141 89

3141 89

New York April 1st 1876

- Sundries To Carnegie Bro & Co

✓ 106 B & H Carnegie To Sundries

✓ 225 To Stock &c am

Amount advanced to him by
Mr A Carnegie in 1870 or 1871
per Statement of B & H Carnegie

50 00

✓ 223 To Interest & Exchange

On loans to him in full to
May 3rd 1876 per statement
sent him May 9th 1876 say

282 53

332 53

✓ 225 Stock &c To

✓ 106 B & H Carnegie

Amount he paid A Carnegie in
April 1st 1873 for which he held
Mr Carnegie individual receipt

330 30

330 30

✓ 234 Lucy Furnace Co Gen &c

✓ 201 To Carnegie Bro & Co

Balance standing to
Credit of A Carnegie on books
of B & H Carnegie transferred to
Books of Lucy Furnace Co
per Statement recd May 7th 1876

153496 84

153496 84

May 1

✓ 234 Sundries To Lucy Furnace Co, Gen &c

✓ 230 Charity & Gift &c

paid subscription to School of Design

100 00

✓ 260 Hudson Henry

paid his note due April 25th indorsed
by A Carnegie & protested for non payment
- new note # mat recd by H in payment see
entry next folio - Note paid \$1,250.00 for 7⁵⁰
Since new note will probably have to be
renewed I leave his &c debited until cleared

1,251 55

1,351 55

Leulport May 18th 1876

265	To W Stokes Esq				
234	Carnegie Bros & Co - Lucy Furnace Co				
	Loaned him the sum of				
	Seven hundred dollars to				
	be paid as follows:				
	1 st	payment	December 1 st 1876	10000	
	2 nd	"	June 1 st 1877	10000	
	3 rd	"	December 1 st "	10000	
	4 th	"	June 1 st 1878	10000	
	5 th	"	December 1 st "	10000	
	6 th	"	June 1 st 1879	10000	
	7 th	"	December 1 st "	10000	
	8 th last	"	Balance June 1 st 1880	Interest	70000
	Cash advanced by Bros & Co for my a/c				

	May 15 th				
220	Geo Landers Esq To				
266	Mr & Mrs Jno Henderson				
	Mr Landers instructs us				
	by mail to charge him				
	by place to credit of Mr & Mrs				
	Jno Henderson the sum				
	of £200 say @ 5 ⁰⁰		1,100 00	1,10000	
	See his letter April 10 th 76				

157	Bills Receivable To				
183	St Royston				
	Received draft from				
	Mr Royston on the Edgar				
	Thomson Steel Co limited				
	dated March 21/76 and				
	payable by the Co's steel Co				
	January 1 st 77 for		750 00	75000	
	Sent to Bgh for acceptance				

N.Y. - June 13, 1876

34 The Edgar Thomson Steel Co Limited Stock of
266 To Wm Coleman

Per agreement of Carnegie & Mr
Wm Coleman the latter transfers his
interest in the E.T. Steel Co Limited to
Mr Carnegie - This transfer is made
under date of May 18th & amounts to 100,000.00
The terms of the Agreement are as
follows - Mr Carnegie assumes the
payment of Mortgage on Brewery 30000.
Pay M^{ortg} amounts due by Mr
Coleman on New Castle Coke Works, also on
Aloman Mine & the Plum Creek Coal
operation - & gives Mr Coleman notes
of Carnegie M^{ortg} Co to an amount
which (included with sums paid out
in accordance with above) will aggre-
gate the sum of \$100,000.
These notes to bear interest -
Mr Wm R. Shinn^{Secy} acknowledges receipt
of assignment from Mr Coleman June 5th 76

100.000.00

June 13, 1876

To Charity Gift of

224 To Lucy Furnace Co Gift of
May 15 - paid subscription
to Fruit & Flower Charity Fair
Sept^r - paid subscription to the
Home for the Friendless

50.00

100.00 150.00

June 17th
77 Allegheny Valley R.R. - Bonded Debt Bonds -
53 To Keystone Bridge Co Stock

The Bridge Company declared
a dividend on stock payable in
the above mentioned Bonds @ 55%
Carnegie received on stock in his
name - 1004 shares - Bonds Sat
1396 to 1398 incnd 1439 & 1584
Say \$5000 Bonds valuable 55% 250000 250000
Also recd cheque for \$11.00 - Div^d 2nd p^{aid}

New York, July 12th 1896

24 My Transfer Company To
107 Dividend of

The My transfer Company
declare a dividend of 5⁰⁰ per
share on the Capital Stock of
the company - but as the shares
have only 75% paid up they make
this dividend an installment
on the capital stock making
it now 80% paid up - giving
us an installment receipt for
5⁰⁰ per share on 133 shares =

665 00

665 00

July 12th 1896.

230 Charity & Gift of To

234 Lucy Furnace Co

True 20th paid Miss Annie Henderson
for one picture

35 00

35 00

234 Lucy Furnace Co Sent of

223 Co Interest & Exchange

91 days int @ 9% on balance
to Harveys Credit Apr 1st 1896 3492 05

Less int 9% on payments made for
his of averaged - 49 days on 2799⁰⁵ 24

34 29

Credit Interest of

3457 76

107 Sundries & Dividend of

from April 1st to date.

53 Keystone Bridge Co Bonds June 5th 96

Extra Dividend of MRR Bonds & Cash 2511 00

63 Alex & Faby RR Bonds

Coupons due June 1st 10 @ 35⁰⁰ 905 393 31

68 Pam of Memphis Bonds

Coupons due August 1st 76-7 @ 72⁰⁰ 504 00

76 KRR Bridge Co Bonds

152 Coupons due April 1st 95 half

paid balance paid Apr 1st 76-152 @ 20⁰⁰ 3040 00

76.448 31

New York, July 1st 1876

5	Lucy Burnace Co. Stock $\frac{1}{2}$			
5	Do. Leonard Carnegie Bro. Stock $\frac{1}{2}$			
	Mar 10 th 75 By a/c and not transferred from the books of Leonard Carnegie Bro. to Lucy Burnace Co. being one half of the total amount of \$170,000.00	85,000.00		
113	Do Interest and Exchange			
	307 days interest on \$85,000.00 @ 6% from March 10 th 1875 to March 1 st 76	8,057.50		
123	Do Profit and Loss			
	Division of part profits as per the Statement numbered 1. showing the profits from Mar 10 th 75 to Mar 1 st 1876 Carnegie receiving $\frac{1}{2}$ of \$46,000.00	23,000.00		
123	Do Interest and Exchange			
	122 days interest on \$113,057.50 @ 6% being interest on above credits from March 1 st 1876 to July 1 st 1876	22,988.84		
233	Do Profit and Loss			
	division of part profits as per Statement numbered 2. showing profits from March 1 st 76 to July 1 st 76 Carnegie receiving $\frac{1}{2}$ of \$22,000.00	11,000.00		
202	Diversified Co. Dividend $\frac{1}{2}$			
	Dividends from April 1 st to date			
29	Empire Trust Co. Stock			
2	Dividend due April 1 st on 50 shs @ \$1.00	50.00		
	" " July 1 st on 50 shs @ \$1.00	50.00	100.00	
30	Central Trust Co. Stock			
	Dividend due April 1 st on 7 shares @ \$1.40	9.80		
	" " July 1 st on 7 " @ \$1.65	11.55	21.35	
50	Western Coal Company Stock			
	Dividend due Apr 1 st on 155 shs @ \$2.00	310.00	310.00	
51	Penn R.R. Stock			
	Dividend June 2 nd on 3 shs @ \$1.00	3.00	3.00	
52	Pullman Palace Car Co. Stock			
	Dividend May 15 th on 289 shs @ \$2.00	578.00	578.00	
			1,012.35	

New York Sept³rd 1876

233	Fundies To Profit & Loss				
35	Morgan Improvement Co				
	Same was closed out as a total loss, but we received on July 1 st 76 from the Trustee - Mr C P Mackie - cheque for 12% of \$6666 ⁰⁰ paid in coupons of the C & O R R due Sept 1 st 73	800	00		
28	Union Transfer Co Stock				
	July 1 st they paid an extra dividend on the stock say 70 ⁰⁰ a share on 60 shares for which we hold receipt equals 20%	600	00	1400	00
181	Fundies To Genl Expense of				
198	B E Smith				
	1/2 of Office Rent & Janitors Wages 6 mo to August 1 st	547	50		
197	Expense of				
	A Carnegie's 1/4 of above	273	75		
213	Iowa R R Contracting Co				
	Iowa R R Conty Co 1/5 of above	136	88		
	Overport Ry Co 1/5 of above	136	87	1095	00
	Same being assumed by Iowa R R Co				
	August 1 st 76				
107	Stocks To Dividend of				
50	Western Car Co				
	Dividend Aug 1 st 1876 for \$2.00	31000			
174	Pgh Cinc & P Lau Ry Bonds				
	38 Coupons Aug 1 st 76 @ \$35.00	1330	00		
54	Pullman Palace Car Co				
	Dividend 289 Shares @ \$2.00	578	00	2218	00
104	Bills Payable To Bills Payable				
	Mythomaker holds note of Carnegie dated Sept 20 th 1875 payable 3 months after notice is given by either party	25000	00	25000	00
	Renewed Dec 20 th 75. March 20 th 76 & June 20 th 76 for 3 mos.				

August 1st 1876

157 Bills Receivable To Sundries

156 To Bills Receivable

for sale of L. M. Morris dated Mar 26/76

@ 4 mos for \$4,381.⁵³ L. M. Morris sent usnew note dated July 29th 4 mos for \$4,516.²⁴

being principal of amount of old note 4381 53

223 Interest & Exchange

for 4381.⁵³ @ 4 mos 3 days for 9%

134 71 4516 24

234 Sundries To Lucy Furnace Co

223 Interest & Exchange

Cash paid Western University of Pa.
on note for \$5000.⁰⁰ given them as a
donation to endow professorship6 mos int @ 6% on \$5000.⁰⁰ July 1st 76 15000

220 Charity & gift of

Cash paid to Mrs Anna Atten 10000

222 Carnegie's

Cash handed him by Carnegie Bro & Co 50000

183 A Leggate

Signed to him, also indorsed his note 50000

for \$4000.⁰⁰ in company with H. Phillips & Wm & May Waller
see letter of Jno Waller Trustee who holds security - Oct 2nd 76

125000

234 Lucy Furnace Co To

223 Interest & Exchange

9 months interest @ 6% on the

\$235,234.¹⁰ to credit of Stock & onBooks of Carnegie Bro & Co - April 1st to July 1st 76 1085546 months interest @ 6% on \$304,888.¹⁰

to credit of Stock & on books of

Carnegie Bro & Co Jan 1st 76 to July 1st 76 9146 64 19732 18

September 9th 1876.

184 Bills Payable To

184 Bills Payable

Mr Carnegie's note dated Jan'y 3rd 76
was renewed by a note dated
May 6th 4 months 16000⁰⁰ this note
was again renewed Sept 9th
4 months 4 50 Shares more
of P.P. Car to then sent J. J. Smith
making 250 shares in all
his note due Jan'y 12th 77

16000000

A Carnegie's note for 25,000⁰⁰
dated Sept 20th 76 held by J. M. Shoemaker
has been renewed for 6 months from
Sept 20th 76 interest having been
paid for Shoemaker in full to Sept 20th 76
on

25000000 41.000000

157 Bills Receivable To

156 Bills Receivable

The two notes of Wm. Wilson Walker & Co
dated April 1st 6 months for
" " 4 6 months for
were renewed by two notes
of Wilson Walker & Co
dated Oct 4th 6 months
" " 7th 6 "

5.22500

5.70342

5.22500

5.70342

222 Carnegie To

83 A. A. Barr.

Per letter of A Carnegie dated
Creson Sept 16th 76 he acknowledges
receipt of amount of note
given him by Mr Barr &
instructs its return

25000

25000

September 30th 1876

77	A.O.R.R., Bonded debt bond			
53	To Keystone Bridge Co			
	There was due from J.W. Smith			
	1/2 dividend declared payable			
	in A.O.R.R. Bonds - on 1480 Shs			
	Keystone Bridge Co Stock			
	\$2400.00 in A.O.R.R. Bonds - He gave			
	us 2500.00 in Bonds we paying			
	46 ^{cts} for the additional 100 ^{cts}			
	We value them @ 50% -			
	Say \$2400.00 @ 50% =	1200.00		
	4 100 ^{cts} @ 50% = 46 ^{cts}	400	1204.00	
	Bonds 1000.00 St 1417 1/2 1418 1/2 500 Shs 10742			
102	sundries To Dividend of			
51	Penn RR Co Stock			
	Dividend on 3 shares Aug 30 th 76	3.00		
53	Keystone Bridge Co			
	Dividend on 1480 Shs @ 30 ^{cts}	444.00		
	" " 480 Shs in A.O.R.R. Bonds	120.40	\$664.40	
183	Expense of sundries			
208	Wm. Ellison			
	purchase 3 R.R. Coupons due			
	April 1 st 76 off bond 390-392			
	Coupons for 40 ^{cts} ea say	120.00	120.00	
	purchase of 3 R.R. Coupons			
	due October 1 st 1876 #390-392			
	Coupons for 40 ^{cts} each @	120.00	120.00	
138	Wm. Francis Belati			
	11 Coupons due Oct 1 st 76			
	R.R. Bridge Co 11 @ 40 ^{cts} ea	440.00	440.00	
111	E. Hutchinson			
	3 Coupons due Oct 1 st 1876			
	R.R. Bridge Co 3 @ 40 ^{cts} ea	120.00	120.00	
111	Wm. Evans			
	1 Coupon R.R. 12 Co Oct 1 st 76	40.00	40.00	

October 1st 1876.

734 Sundries To Lucy Burnace Co

730 Charity & Gift of

These payments made by L. B. Co

Aug 4th Carnegie's cheque as donation 500 00

23 Ad Dalgell to close Phoebe's 125 00

Sept 5 L. M. Morris — 15 00

19 David McAndrew's donation 500 00 127 50

737 Carnegie's

Draft of J. M. Clelland Sept

Board bill at Boston 1876 900 50

Cash to Mrs Carnegie 100 00 1000 50

734 Lucy Burnace Co To

733 Interest and Exchange

3 months interest on \$22,462⁵⁰

amount to the credit of Capital Stock

on Cit. & Sav. Bank. July 1st toOct 1st 1876 @ 6% - averaged to Aug 15 4851 93Interest 90 days on 178739⁶⁵ for3 mo^s ending today - open up - @ 9% 4021 64

Total to credit 8873 57

Less 43 days interest @ 9% on the

debts to running up for the 3 mo^sJuly 1st to Oct 1st - per statement 37 90 8835 6716th

702 Sundries To Dividend of

10 Columbia Oil Co Stock

Oct 16th 635 shares @ 2⁰⁰ ea 1270 00

29 Empire Trust Co Stock

Oct 2nd 50 shares @ 10⁰⁰ 500 00

30 Central Trust Co Stock

Oct 2nd 1 share @ 140 90

77 AORR Bonds

Coupon due Oct 1st 261 75

16 N. H. Bridge Co Bonds

Coupon due Oct 1st 1875 11591 55paid 15⁰⁰ on 163 Coupons 2445 00

October 24th 1876

225 Stock of To. Sundries

108 To J. Edgar Thomson's Estate

Mr. Carnegie owned $\frac{1}{2}$ of the
interest in 63⁵⁰ acres of land
in Penn Run & Patton Townships

He Thomson owned $\frac{1}{4}$ of this acre half

The land sold for \$4680.⁰⁰

Carnegie's $\frac{1}{2}$ was \$2340.⁰⁰

He Thomson has $\frac{1}{4}$ of \$2340.⁰⁰

58500

167 Thos A Scott

He also owned $\frac{1}{4}$ of Mr. Carnegie's

$\frac{1}{2}$ & payment of the amount

realized was made Jan'y 1st 76

under head of proceeds of the

Kelso Farm - therefore

Mr. Scott has $\frac{1}{4}$ of \$2340.⁰⁰

58500

Had same to pay legal charges in
Davenport Court & suits - letter inclose

11170 00

4 Carnegie Trust Co Stock of

933 To Profit and Loss

Per statement #4 dated July 1

1876. Mr. Carnegie's share of the

\$40000⁰⁰ profits, after deducting

6% for J. W. Hancock & W. W. Ambrose

has $\frac{1}{2}$ of \$37148.⁰⁰ amtg to

1857440 1857440

1313

November 25th 1876

131 Carnegie Co.
 134 Lucy Furnace Co. do
 Cash paid bill of ~~Harman~~
 in full for Locomotive bill 27 00 27 00

Nov 8th 1876
 166 Wm. Coleman Co.
 134 To Lucy Furnace Co.
 Note of Carnegie Co. & Co.
 dated July 5th @ 4 mos due today 15500 00
 given Mr. Coleman as part
 payment of his interest in the
 Edgar Thomson Steel Co - part- 15500 00

178 Lucy Furnace Co. Div^d of
 5 To Lucy Furnace Co. Stock of
 A letter of William S. H.
 says he was instructed to debit
 this 1/4 & reduce the stock 1/4
 of each partner pro rata - letter
 dated Nov 21 but entry to be made
 under date of July 1st 76 -
 This 11,000.00 were assessments on
 E. T. Steel Co account 11000 00 11000 00

181 Sundries & Gen Expense of
 198 B. Smith
 his 1/4 of 550.00 paid for office Rent &c
 from August 1st to November 1st 1876 275 00

196 Carnegie's Expense of
 his 1/4 of same say 1/4 of 550.00 137 50

215 Iowa RR Contracting Co.
 pays 1/4 of same for self say 68 75
 & also assumes payment of the
 1/4 due by Danversport Ry Co 68 75

550 00

December 1st 1876

415 Iowa R.R. Conty Co.

1773 Interest & Exchange

Interest on 3 notes \$10,000.00 each

\$30,000.00 @ 7% Oct 1st 75 to Dec 1st 76 2450 00Interest on amounts paid for the
Land in Iowa & Taxes on sameSay \$1,065.74 Oct 1st 75 to Jan 22nd 76 245 29Say \$1,350.92 Jan 22nd 76 to Dec 1st 1876 682 05 \$3,377 34Deduct amount to credit of
Contracting Co on General a/c

Interest averaged on Credits to R.R. 7% 747 46

" " on Debits to R.R. 7% 438 90

Charge Iowa CCo

\$308 56
\$3,068 78

1715 Iowa R.R. Conty Co

196 To Expense a/c

Incidental Expenses charged

Iowa R.R. Conty Co from the
1st March 76 to Dec 1st 76 9 09Iowa CCo also assumes the
payment of incidental expenses
charged Doapt Ry Construction
Co for same period say347 3 43 82

196 Expense a/c To

210 Iowa R.R. Contracting Co

Amount of \$100.00 charged against
the Iowa R.R. Contracting Co for
Salary of M.W. Lewis for March
Should have been charged to,
Expense a/c for salary due to
G.M. Claudless by Carnegie
for month of March see cash
book folios 203 & 207 Mar 6th

10000 10000

December 12th 1876

Profit & Loss of
 To Lucy Burnace & Co. Divd 7/2
 1/2 of additional interest
 paid W. M. & C. Fargo, say 24 days 3 mos 7 days
 int on 5,000.00 @ 2% = 226⁹⁴ & 1/2 is 113 47
 See folio 207 this book for the
 previous charge on this account 113 47

234 Sundries To Lucy Burnace & Co.
 per statement Jan'y 1st 1877
 206 W. M. & C. Fargo Aug 2
 his account in Lucy Burnace & Co.
 books transferred & charged to Carnegie
 under date of Aug 2nd 1876 - average date 3045461
 Notes of Lucy Burnace & Co. as follows
 dated Aug 8 @ 4 mos for 15,000.00
 " " 30 @ 4 " 10,000.00
 Allen of of E. F. & C. Carter 25,000.00
 Charges on date of maturity - averaged

230 Charity & gift of Dec 18th
 & make presents as follows
 Mr. Aiken 250.00
 " Hogan 250.00
 " Morris 200.00
 " McKenna 100.00
 Mrs. Hogan 100.00
 237 Carnegie 900 00
 Cash handed him in Pgh 100 00

234 Lucy Burnace & Co. To
 234 Interest & Exchange
 Interest on amounts to the
 Credit of open ac. Oct 1st to Jan'y 1st
 say 90 days on 785,518³² averaged @ 9% 417416
 Less amount of interest on amounts
 to the debit of open ac. Aug 2nd to Jan'y 1st
 say 80 days on 73,106⁶¹ averaged @ 9% 146213 2,712 03

December 31st 1876

134	Lucy Furnace Co To Sundries			
	per Statement of Jan'y 1 st 1877			
168	To Plum Creek Property	$\frac{1}{2}$ of Carnegie's Capital Stock	$\frac{1}{2}$ of Thomson's	$\frac{1}{2}$ of 1/2
	$\frac{1}{2}$ of the amount due from Mr			
	Wm. Cushman on sales of the			
	Plum Creek property per Statement	1468	49	
224	To Interest & Exchange			
	3 months interest @ 6% on			
	1323.462 ⁵⁰ / ₁₀₀ amount to credit of			
	Carnegie's Capital Stock in Nov 1875			
	Oct 1 st to Jan'y 1 st 1877 - say	4857	93	6.320 42
114	Interest & Exchange & Sundries			
	Interest averaged @ 12% on the			
	debts & credits in the following			
	from Jan'y 1 st 1876 to Jan'y 1 st 1877			
168	Henry St. Dowd	12% on open	14	81
172	Catharine Hogan	12% " " "	20	13
197	Jno McIntosh	12% " " "	17	83
205	Mrs. D. O. Hill	10% from July 16 th to Jan'y 1 st 1877	103	08
206	Jno Lamberton	10% on open	40	99
208	Thos Morrison	12% " " "		
"		12% on \$5000.00 invested in the		
"		Stock of the Klemm Mining Co - Mr		
"		Carnegie guarantees 12% on the investment	600	00
"		& interest on his open of alone	197	35
209	Thos Graham	12% on open	19	28
211	M. D. W. Loomis	12% " " "	35	29
220	Geo Landier	12% " " "	954	32
227	E. Hutchinson's Est.	12% " " "	25	81
228	A. Henderson	12% " " "	108	94
229	Wm Evans	12% " " "	11	63
				2139 46
183	Surpense % To			
220	Geo Landier			
	6 Coupons Keokuk & Hamilton Bonds			
	Due Oct 1 st 1876 @ 740% bought	240	00	
	381-384 in & 454 - wrote for them to be sent			240 00
	us see letter book January 8 th 77			

December 31st 1876

74 Sundries To Pgh & St Louis Bond
 211 M.D.W. Loomis

1 Bond of Pgh Cincinnati &
 St Louis Ry Co given him at
 Cash price - 1st Mtgs 7% Bond
 At 27 1/2 for 1,000.⁰⁰ @ 67 1/2% 672 50

225 Stock %

1 Bond as above valued @ 87% 870.⁰⁰
 Sold M.D.W. Loomis @ cash 67 1/2% 672.⁵⁰
 Charge Stock of the Difference 197 50 870 00

102 Sundries To Dividend %

Dividend Received during December

51 Penn R.R. Co

Dividend on 3 Shares @ 1.⁰⁰ 3 00

52 Pullman P. Car Co Stock

Dividend 289 Shares @ 25⁰⁰ 578 00

63 Alexrd Fredericksburg R.R.

10 Coupons @ 35.⁰⁰ gold - gold proceeds 380 18 961 18

224 Interest & Exchange To

266 Mr & Mrs John Henderson

Interest @ 12% on the amount
 in their ac - both debit & credit
 in full up to date

81 72 81 72

225 Stock % To

74 Pgh Cincinnati & St Louis Ry Bond

4 of the P.C. & St L Ry bonds were
 sold - we valued them @ 87% 3480 00

Mr & Mrs Smith sold them as follows

say 4,000.⁰⁰ @ 83 1/2 net 3330 00

Charge Stock % with the diff 150 00 150 00

1 Stock % To

52 P.C. & St L - 289 shs Valued last Year 24377 50

289 shs unvalued 75.⁰⁰ 21675 00

Decrease

2702 50

December 31st 1876.

233 Profit & Loss a/c To

225 Stock a/c

To close the account for
the 1876- Profits

236.84932 236.849

January 9th 1877.

77 X M D W Loomis To

209
692-
AORR Bond Mch 31/77

Sale to M. D. W. L. of \$2.000 tall-
gheny Valley RR. Lucerne Bonds

Leaf 1 @ 45% r cover

45250

1 @ 46 1/2 D Comm

46750

making total of

92000

Sterling in exchange 10 lbs
 PRR Co stock @ 48 3/4 and cash
 for balance, in payment to

51 Penna RR Stork Ls

210 Mow Loomis

Sale by M.D.W. Farnes to
a canine certif #8423 for
10 lbs Penn R R stock @ 48¢/lb
toronto Philad^a by ac today

487 50 487 50

January 10th 1877

703	Expense of				
211	To M.D.W. Loomis				
	Payment to M.D.W. Loomis for his learning Phonography. Account credited this day per the instructions of Mr. Carnegie.	15000	15000		
4	Carnegie Trust Co Capital Stock of				
723	To Profit and Loss of				
	Profit of Carnegie Trust Co for the 6 mos July 1 st 1876 to June 1 st 1877. per Statement received was \$68,360. ²⁴ Mr Carnegie's proportion is .26436 of say	31,743 76	31,743 76		
5	Lucy Burnace Co Stock of				
4	To Carnegie Trust Co Stock of				
	Transfer from Carnegie Trust Co's stock of of Carnegie, to his stock of in Lucy Burnace Co. per statement	5000000	50,00000		
764	Wilson Walker & Co, open of				
723	To Profit and Loss.				
	Per Statement of Jan'y 1 st 77 The profits of Carnegie - say special partnership 1/40 of profits - from formation of firm July 1/74 to January 1 st 1877 amounted to with interest semiannually	22,106 78	22,106 78		
768	Mrs Fred Blake				
775	To Stock of				
	Amounts paid her during the year 1876 charged then to Charity's bill of now chgd her to open this of January 14 th 1876	100000			
	Aug 23 rd 1876	12500			
	Aug 6 th 1876 passage to Europe	8475	1,209 75		

February 26th 1877

134	Drudries To Lucy Thurnace G		
134	Interest and Exchange		
	paid Western University of Pa		
	6 mos interest on note for \$5000.00	15000	
138	Mr Fred Blake		
	paid 1/2 Mortgage on house in		
	Leicester Co. N.Y. held as security	81200	
139	M Carnegie		
	Cash handed him	10000	106200
181	Drudries To Genl Expense of		
	Office Expenses for 3 mos to date		
203	Expense of		
	1/4 of \$45.00 being a charge from	13625	
215	Iowa RR Co		
	paid 1/8 of \$45.00 its share of expenses	6813	
	assumed payment 1/8 of \$45.00 of Sept 1st	6812	
198	B Smith		
	1/2 of Office Rent for 3 mos to date	27250	\$54500
269	Dr Ripton To Genl Expense of		
183	Expense of was charged with the		
	amounts loaned to Mr Ripton but		
	having aggregated to such an		
	amount as open ac for same	42500	42500
220	Drudries To Geo Launder Dr		
230	Charity & Gift of		
	Subscription to the Amperline		
	Races charged A Carnegie by Mr		
	Launder - paid by Mr Launder for acc of -		
	but in remitting Mr Launder for same		
	his ac was charged in error - say		
	Sept 9th 25 & cost us \$5.22	13425	
224	Interest & Exchange		
	on 13425 from Sept 9th to Jan 1st		
	under which this entry is posted	417	13842

February 19th 1877

272 John Scott To
184 Bills Payable

Carnegie accepted the following
drafts made upon him by Mr
Bro Scott - accommodation paper

Feb 19th order self good day - May 23 5,000 00
" 20th " " 90 " " 24 10,000 00 15,000 00

January 31st 1877

102 Vundres Dr Dividend $\frac{1}{2}\%$

For the following Coupons & Dividends
due during the month of January

29 Empire Transp Co Stock

Dividend on 50 Shares stock @ $\frac{1}{2}\%$ 50 00

30 Central Transp Co Stock

Dividend on 7 Shares @ $\frac{1}{2}\%$ 9 80

10 Columbia Oil Co Stock

Dividend 635 Shares @ $\frac{1}{2}\%$ 1,270 00

15 N.Y. Transfer Co Stock

Dividend 133 Shares @ $\frac{1}{2}\%$ 665 00 1,994 80

783 Profit and Loss $\frac{1}{2}\%$ To

11 Empire Transp Co Stock

50 Shares of this stock valued @ $\$50$ 2,500 00

Does in Philad & Brown & Smith @ $\frac{1}{2}\%$ 2,093 75

Charge Pr & L $\frac{1}{2}\%$ with the diff to close $\frac{1}{2}\%$ 106 25

117 Illinois & St Louis Ry Stock

133 To Profit & Loss

530 Shares sold this stock @ $\frac{1}{2}\%$ 2,120 00

Valued Jan 1st @ $\frac{1}{2}\%$ 530 00

Credit difference to Pr & L 1,590 00

February 28th 1877

10 th	Shudrie To Dividend of			
	The following coupons & dividends			
	received during the month of February			
56	Western Car Co			
	Dividend on 155 shares @ \$60	248 00		
74	B'k. Am & St Louis Ry Co Bonds			
	33 coupons @ \$55 ⁰⁰ due July 1	1855 00		
52	Pullman Palace Car Co stock			
	Dividend 207 shares @ \$2 ⁰⁰	578 00	1981 00	

March 31st 1877

10 th	Shudrie To Dividend of			
	Dividend during March 1877			
51	Pima RR Co			
	Dividend 13 shares @ \$10 ⁰⁰	13 00		
53	Keystone Bridge Co			
	Dividend 1484 shs @ \$3 ⁰⁰	4452 00	4465 00	

10th 1877
Wilson Walker & Co To

Bills Receivable

Sent them by mail today
their two notes to my order
due as follows -

April 7th 1877 - 57 Broadway 5225 00

" 10th 1877 - 57 " 5703 42

Sum total to be placed to
credit of A Carnegie, loan of on
Wt & Co bonds - & interest to be
remitted semiannually in advance of 7%

10928 42

157 Bills Receivable to Shudrie

He took new note of Am mor is -

dated Mch 31 - 4^{mos} order Adams & Marshall for 4782 12

4782 12

being in full of renewal - as below

157 Bills Receivable - Am mor note due Mch 31st 4654 90

Interest & Chge - on \$4654 90 renewed 4 mos 127 22

4782 12

April 1st 1877.

- 170	Rose Keenan To			
- 77	<p>Co RR Income Bond</p> <p>1 Bond @ price of lot we purchased Oct 28th 76 -</p> <p>say 1.000⁰⁰ Bond @ 46³/₄ No 134</p>	466 28	466 38	
- 204	Interest & Exchange To			
- 140	<p>Rose Keenan</p> <p>We allow Miss Keenan amount of one coupon say \$3.50 on 1000⁰⁰ Bond - charging her with bond on Oct 28th day purchased - see above.</p>	35 00	35 00	
- 206	G. F. McCandless To			
- 184	<p>Bills Payable</p> <p>We accepted April 16th a draft of Wilson Hallford to, in full for a bond of Wilson Seggater to \$5,000⁰⁰ does to G. F. McCandless for Mr. McCandless trust of - this dft is dated Apr 11th 4 mo⁰⁰ for Bond crossed to G. F. McC for \$5,000⁰⁰.</p>	5000 00	5000 00	
- 184	Bills Payable To			
- 184	<p>Bills Payable</p> <p>Renewal of Singhoe maner loan 3 mo⁰⁰ longer - due June 20/77</p> <p>say 2 mo⁰⁰ from March 20th 77</p>	25,000 00	25,000 00	
- 134	<p>Sundries To Lucy Furnace Co</p> <p>Charity & Gift of</p> <p>Mon⁰⁰ Subscription Rgh Free Dispensary</p>	100 00		
- 137	<p>Hearne & Co</p> <p>Mon⁰⁰ Cash handed him in Rgh</p>	100 00	200 00	

April 1st 1877.

1134	Lucy Furnace Co			
1124	To Interest & Exchange.			
	Apr 1-90 days int on balance \$14,125.74			
	from Jan 1 st to April 1 st @ 9%	2590 28		
	Feb 14-3 mos interest @ 6% on \$305,206. ²⁵			
	Amount of M ^{rs} capital stock in M ^{rs} Co	4578 09		
	Apr 1-46 days interest @ 9% on \$1,575.87			
	from Feb 14 th to April 1 st 1877	5265		
	Total credits	7,221 02		
	Dep amount due on payments made			
	to date averaged - 46 days on \$1,824. ⁵⁰ @ 9%	2053		
	Credit bal of	7,200 49	7,200 49	

102	Tundries Co Dividend %			
	Dividends due in April			
30	Central Transp Co			
	Dividend 207 Shares @ \$4.00 ea	289 80		
10	Columbia Oil Co			
	Dividend 635 Shares @ 1.00	635 00		
77	At. Ry Co Bond			
	61 Coupon @ 35 ⁰⁰ due Apr 1 st	2135 00		
78	Union Tugboat & Dry Dock			
	2 Coupon due Oct 1 st 1876 35 ⁰⁰ ea	70 00		
46	Hooker & Hamilton Bq Bond			
	163 Coupon Oct 1 st 75 - 75 ⁰⁰ paid			
	Coupon are 40 ⁰⁰ ea - the 75 ⁰⁰ makes 30 ⁰⁰ paid	2,445 00.	75,574 80	

34	Edgar Thomson Steel Stock Co.			
113	Profit & Exp.			
	Dividend declared on the			
	Stock - 25%, as per instructions of			
	M ^{rs} al. entered to debit of the			
	Stock under date of Jan 27 th 1877			
	Harvey's proportion is			
	25% of \$350,000. ⁰⁰ Stock in			
	his name say.	87,500 00	87,500 00	

April 1st 1877

130	Profit & Loss To			
21	Alfred & Son by A/c for Stock			
	The Pennsylvania RR Co took the 10 Bonds at \$100 & 100 sh. of Stock giving in exchange 944 Bonds of the Pennsylvania RR Co - Sec entry folios 250 & 251 Cash Book for Bonds - I now close out Stock which was sent to Philadelphia with Bonds	500.00	500.00	
	May 1 st			
130	Charity & Gift of To.			
177	North Income Bonds			
	Wedding present to Mrs Geo Lander - married May 3 rd - 5 Bonds \$1,000.00 each nos - 1100-1001-1102-1103 & 1104	5,000.00	5,000.00	
	3 rd			
141	Expense of To. Sundries			
128	Estate of Wm Frank			
	11 Coupon N & N Bonds of due April 1 st 1877 - off Bonds nos 393 to 402 & 452	4110.00		
127	Ed Hutchinson			
	3 Coupon Apr 1/77 nos 897 to 899 @ \$40.00	120.00		
129	Wm Evans			
	1 Coupon Apr 1/77 to 374 - N & N Bonds	40.00	600.00	
	11 th			
134	Lacy Furnace Co To			
157	Bills Receivable			
	Sent them, to place proceeds to my credit & a note of their own dated Nov 8 th 1876 @ 6 mos to order of Carnegie Bros & Co - due May 11 th - My account to be credited May 11 th with the face of the note say	35,000.00	35,000.00	

May 11th 1877.

740	The E. J. Steell Co			
769	H. Hayston	The cashed H. Hayston's draft on E. J. Steell Co. Pgh. & they gave us credit in open ac for same under date of May 7 th	125 00	125 00
181	Sundries To. Gen Expense ac.			
183	Expense ac	A Carnegie's 1/4 Janitor & Office Rent for the 3 mos ending May 1 st 77	137 50	
198	B. E. Smith	his proportion 1/2 of same	275 00	
215	Lara R. R. Party Co	has their 1/2 of same & also pays 1/2 of same of Dockery Co	68 75 68 75	
		Total divided		550 00
198	B. E. Smith To			
183	Off Expenditures	This amount paid out of petty cash drawn for incidentals to May 1 st	18 44	18 44
764	Lacy Furnace Co To			
144	Geo Sander	Acct due by Geo Sander for advices made him & for his ac - per letter of Mess Carnegie Bros & Co - Lacy Furnace Co May 21/77 they have credited a Carnegie under date of April 2 nd with the full amount of this & No interest to be charged Mr Sander	1808 14	1808 14
86	Hooker & K. Bridge Co To funders			
183	To Expense ac	Incidentals to May 1 st 1877	10 76	
183	To Interest & Exchange	on open ac in full to May 23 rd	221 68	232 44

July 1st 1877.

734	Quadrants To Lucy Furnace Co			
738	A Carnegie			
	Cash handed him April 17 th 77	20000		
	" " " May 17 th 77	50000		
	" to Miss Carrie Holmes & Picture	10000		
	Expended by Mr Phipps dining	600	80600	
731	Charity's Gift of			
	Subscription to homefriendly	10000	100000	
			90600	

734	Lucy Furnace Co To fundries			
734	Interest & Exchange			
	May 15 th Put for 3 mos on Mr			
	A Carnegie 2 1/2% interest - Stock %			
	in Carnegie Bros & Co to June 30 th	407809		
	Interest due on credits to Mr A			
	Carnegie 4% - averaged 80 days 9% - 3238.7			
	Dep interest on debits to same % - 3 mos			
	averaged 43 days @ 9% 27 th	321029	778838	
735	A Carnegie			
	3 £ sterling found in the stage			
	returning from Anna's steamer by			
	Mr A Phipps -	1515	1515	

	July 12 th 1877			
735	St Louis & St Joe Ry Co Stock			
	To Profit & Loss			
	Certificate no 245 for 29 shares			
	@ par value of 100.00 ea say	390000		
	in full of A Carnegie's interest			
	in the St Louis & St Joseph Ry Association			
	See letter Geo Fabian Secy July 10 th 77			
	July 15 th			

736	Geo Landen by To.			
736	A Carnegie			
	Cash handed Geo Landen by A Carnegie			
	in Dunfermline - say £ 100 sterling			
	same costing A Carnegie @ 5.14 1/2 %			
	per Daniel Morgan & Co statement	51964	51964	

August 1st 1877

171 20 RR Income Bonds To
 176 Wm P Smith
 Purchase through W & P Smith
 April 7th 1877 of \$2000.00
 Allegheny Valley RR Bonds
 @ 50% and 1/2 comm say 6030.00
 They hold as collateral for
 payment of the purchase
 money for these Bonds
 30 shares Penna RR stock
 & 309 shs Central Trust Co stock
 Payment to be made in September 6030.00

106 B J Hamer To

224 Interest Exchange

Out 41.63 for 498 days @ 6%
 per statement rendered by
 him under date of Sept 13th 77
 Balance due ac Sept 13th 77 - 602.34

6071

6071

Oct 1st 1877.

101 Sundries To Dividend 1/2
 10 Columbia Oil Co stock
 Dividend July 1st 1877 @ 65 shs 6350.00
 30 Central Trust Co stock
 Dividend on 209 shs @ 1st July 1st 25980
 51 Penna RR stock
 Dividend on 15 shares 975
 52 Pullman Palace Car Co
 May 15 & Aug 15th 209 shs @ 22nd 1.156.00
 53 Keystone Bridge Co
 Dividend Sept 20th 149 x shs 4482.00
 56 Western Car Co
 Dividend May 3rd & Aug 2nd 496.00
 14 Cph and St Louis Ry Bonds
 Coupon collected 33 @ 35.00 1.155.00
 79 So West Penna RR Bonds
 9 coupon @ 35.00 registered int 315.00

\$53855

October 1st 1877.

181	Undries To Gen Expense of			
183	Expense of			
	A Carnegie's $\frac{1}{4}$ of Rent & 3 mos to Aug	10000		
115	Iowa R R Rent & Co			
	$\frac{1}{8}$ % of Iowa R R Rent & Co Rent & wages	5250		
	$\frac{1}{8}$ % of Davenport & Co Rent & wages	5250		
195	R E Smith			
	$\frac{1}{2}$ of Janitors wages 3 mos	2250		
	he paid his $\frac{1}{2}$ of Rent direct to C. O. Busch		23250	
171	John Scott To			
185	Bills Payable			
	Accepted his drafts as follows			
	Oct 1 st 60 days his own order	1000000		
	Oct 1 st 60 " " " "	1000000	2000000	
	Made payable Nat City Bank			
102	Undries To Dividend $\frac{1}{2}$			
76	Geo Rusk & Hamilton Bldg Bnd			
	Balance $\frac{1}{2}$ % due on 163 Coupons of Oct 1 st 75	163000		
78	Union & Logansport Ry Bnd			
	2 Coupons April 1 st 1877 @ 35 th	7000		
77	Allegheny Valley R R Bnd			
	72 Coupons due Oct 1 st @ 35 th	252000		
30	Central Trans Co			
	Dividend 70y Shs @ 7.00	20700		
10	Columbian Oil Co			
	Dividend on 635 Shs @ 7.00	63500	7506200	
734	Undries To Lacy Furnace Co			
735	A Carnegie			
	Insurance on Cottage at Grason	7500		
	Cash handed A C Aug 7 th	25000		
	" handed Mr Cun of Scotland	10000		
	Molly Plumburg on Cottage at Grason	2175		
	Cash handed Mr A C Sept 27 th	25000		
	Cash paid bill of Mountain House Grason	82540	152215	
	continued folio 240			

October 1st / 1877

124	Shudries To Lucy Burnace Co			
131	Charity & Gift of Subscription to the School of Design	100 00		
144	Interest & Exchange on note given to Western University of Pa \$5,000 @ 6% 6 mos	150 00	250 00	
124	Lucy Burnace Co			
144	Do Interest & Exchange 92 days int @ 9% on balance July 1 st to Oct 1 st 162.531.64 -	373 823		
	Dep interest on items to debit of up - averaged 18 days on 7.334.64 @ 9%	10 51		
	Balance due w/c interest		372772	
144	At RR Bond To			
107	Dividend w/c 20 Coupons off bonds held by Jno Froth & McQuadey - say 20 At RR Bonds - coupons Oct 1 st 35.00 H Carnegie held Jno Froth's receipt for bonds	700 00		700 00
144	At RR Bond To			
133	At Profit & Loss Dividend declared Aug 15 th on the Total Stock credited to name of H Carnegie - say Original Subscription of 350,000.00 Dividend - Stock - Jan 27/77 87,500.00 Total Stock 437,500.00 Dividend was 14% of above say	61,250 00	61,250 00	
144	Interest & Exchange To			
105	Mrs D O Hill from Jan 16 th / 1877 to July 16 th / 1877 Grows @ 10% on 2061.64 say	103 88	103 88	

November 1st 1877

164	Iowa RR Contracting Co To fundries			
181	To Genl Expense a/c			
	1/8 of Office Rent & Janitors wages for			
	3 mos ending Oct 31 st % Iowa RR Co	53 13		
	1/8 of same a/c Danversport Ry Construction Co	53 12	106 25	
183	To Expense a/c			
	Voucher for office incidentals recd			
	Dec 30/76 to Oct 1 st 77 % Iowa RR Co	14 28		
	Voucher for office incidentals recd			
	Oct 6 th 77 to Nov 1 st % Danversport Ry Co	21 11	35 39	
191	Expense % To fundries			
135	To Wm Frauds Estate			
	11 N York Coupons No 393 1/40 2 & 402 Due Oct 1/77	440 00		
171	Dr Hutchinson			
	3 Coupons No 597/899 Due Oct 1/77 @ 40 ^{cts}	120 00		
139	Wm Evans			
	1 Coupon No 374 due October 1 st 77	40 00	600 00	
172	Vundries To Jno Scott			
176	Trenton a/c			
	proceeds of the \$20,000.00 acceptance			
	20cts of Jno Scott, Oct 1 st 60 days 10000.00			
	Jno Scott handed A Carnegie the proceed.	19500 00		
174	Interest & Exchange			
	Discount of above acceptance withheld	500 00	20,000 00	
175	Trenton % To			
138	A Carnegie Personal			
	Cash from pocket handed Dr H H			
	Longstreet 10 ^{cts} extra 11lbs Trenton & Phila Sta	110 00	110 00	
	The Trenton purchase was as follows			
	256 lbs United RRs of A J @ \$1.50 - 38.400.00			
	Dividends uncollected as same	140 80.00		
	Legal fees paid by Longstreet	15,000.00		
	11 lbs Trenton & Phila st Stock 160 ^{cts} 1.760.00			
	Dividends uncollected as same	605.00		
	Total paid Longstreet	\$69,845.00		

The total amount from page 137

November 1st 1877

738 A Carnegie To

745 Trenton of

The proceeds of \$2,000.00 note Oct 8th

Charged to Trenton of CB folio 257 31,322 67

A Carnegie paid Freight 30,235.00

Deposited in Cash & Bank 1,000.00 31,235 00

Expocketed the balance 87 67

87 67

738 Jno Scott To

737 A Carnegie.

After receiving proceeds of 20 m
A O R R Coupon from Jno Scott
in Pgh - which were charged to
his personal 4c folio 291 Cash Book
M A Carnegie handed Jno Scott
cheque of H. P. Shinn for

500 00

500 00

175 Lucy Furnace Co - Special Loan 1/2

735 To Lucy Furnace Co - open ac -

per Agreement dated Oct 1/77
signed by A Carnegie, J B Carnegie and
H Phipps Jr - A Carnegie makes
transfer from open ac to a special
loan ac of \$3,000.00 same to
be loaned for 5 years @ 9%
interest to be paid quarterly -
Same to be remitted to this office

63000 00

63,000 00

735 Lucy Furnace Co - open ac

4 To Carnegie Bros & Co Stock 1/2

This amount transferred from the
Stock 1/2 of A Carnegie in Chas & G.

Leaving each partners interest as 35,206 26 35,206 26

viz = A Carnegie - 45% - 15,700.00

M. Carnegie - 22 1/2% - 135,000.00

H. Phipps Jr - 22 1/2% - 135,000.00

Bro W Vaudeville - 6% - 36,000.00

H. W. Smither - 4% - 24,000.00

Total 460,000.00

November 1st 1877

5 Lucy Furnace Co Stock $\frac{1}{2}$
 235 To Lucy Furnace Co - open a/c
 Under date of Oct 1st 1877 there was
 transferred from the open a/c to the
 Stock a/c - per Agreement dated Oct
 1st between A.C; M.C; & H.C. -
 to make A.C. Carnegie Stock in
 the Lucy Furnace Co - the sum of 100.0000
 There was also transferred from
 the same $\frac{1}{2}$ - above not being ample 34,643 66,
 Making Total transfer of 134,643 66 $\frac{1}{2}$ 134,643 66

5 Sundries to Monarch & Carnegie Bros Stock a/c
 114 Monarch & Carnegie Bros Divd $\frac{1}{2}$
 Transferred under date Jan'y 1st 77 - to close 115,662 98

78 Lucy Furnace Co - Dividend $\frac{1}{2}$ -
 Transferred under date Jan'y 1st 77 - to close 2953 88

31 Monarch Mining Co Stock
 $\frac{1}{2}$ of the amount advanced to them
 to help pay their debts say $\$3.75$ per
 share - (A.C. Carnegie owns 6124 $\frac{1}{2}$ shares @ $\$3.75$ 22965 00
(also 32,426 200 $\frac{1}{2}$ of J. H. Barker - 110 $\frac{1}{2}$ shares) not in above 2612 12 -

225 Stock $\frac{1}{2}$
 $\frac{1}{2}$ of the amount standing to the debit
 of Profit and Loss $\frac{1}{2}$ of M & C Bros
 to close the a/c - Transferred Oct 1/77 30,444 58

243 Interest & Exchange
 457 days on $\$22,965.00$ - being the
 amount loaned Monarch Mining Co -
 9% from July 1st 1876 to Oct 1st 1877 2623 75

255 Lucy Furnace Co - open a/c -
 This amount transferred to close
 M & C Bros Stock $\frac{1}{2}$ per statement 5,349 81
 of Oct 1st 1877 - above entries are $\$180,000.00$
 also made from same statement &
 also letter of Lucy Furnace Co dated
 Nov 19th 1877 -

November 17th 1877.

276	W & P Smith To Sundries		
7	To United R R of N. J. Stock		
	Proceeds of 350 Shares of United R R		
	Stock sold Sellers 10 days @ 116-		
	which netted, less Commission -	40512.50	
	1/4 interest on same for 8 days	54.14	
	Total Proceeds	40566.64	40566.64
31	To Central Transportation Co. Stock		
	Sale of 146 Shares @ 29.75 net	4343.50	
	" " 61 " @ 29.76 "	1815.36	
	Total proceeds	6158.86	6158.86
278	To A. Henderson's Est.		
	Sale of the Central Transp. Stock @ 29.75	2082.5	2082.5
233	Profit & Loss of Dr.		
228	To A. Henderson's Est.		
	The 1/4 Shares sold Transp. Stock @ per 50.		
	Should have netted - Alargies making up 900	350.00	
	per Sale as above they only netted 29.75	2082.5	
	Credit Henderson Est @ 19.75	141.75	141.75
276	Sundries To W & P Smith		
203	Expense 1/4		
	Expressage on A. V. R. R. Bonds &c	3.00	3.00
224	Interest & Exchange		
	On 6000 ⁰⁰ advance to purchase A. V. R. R. Bonds	85.43	
	On a per 1/4 per Statement to Nov 17/77	131.81	217.24
7	United R R of N. J. Stock		
	350 Shares purchased as follows		
	33 Shares @ 114 & comm	3770.25	
	25 " " 115 " "	2881.25	
	238 " " 116 " "	2766.75	
	40 " " 117 " "	4690.00	
	14 " " 118 " "	1655.50	40664.50
225	Stock 1/4 To		
31	Aloman Mining Co. Stock		
	To close out assessment made	22965.00	22965.00

November 17th 1877

185	Sundries To Bills Payable			
184	Bills Payable			
	We paid off the Thomson Loan	25,000 00		
	We've paid the interest on the			
	notes given in payment of same			
	by including in on face of notes			
162	Interest & Exchange			
	on the five notes as below			
	for 4 months & days being	750 00	25,750 00	
	The notes given were notes of Messrs			
	Carnegie & Co. & Co., as follows			
	Nov 3 rd @ 4 mos for 1/5 th "	5,000 00		
	" 6 th " @ 4 " " 1/5 th "	5,000 00		
	" 15 th " @ 4 " " 1/5 th " int	5,750 00		
	" 16 th " @ 4 " " 1/5 th "	5,000 00		
	" 17 th " @ 4 " " 1/5 th "	5,000 00	25,750 00	
	A Carnegie to pay same at maturity			
102	Sundries To Dividend %			
52	Pullman & Co. & Co.			
	Dividend Nov 15 th 289 shs @ 2 ⁰⁰	578 00		
56	Western & Co. & Co.			
	Dividend Nov 1 st 155 shs @ 1,60	248 00		
228	Lucy Sumner to Div %			
	Cash dividend received by A Carnegie	1,250 00	2,076 00	
233	Profit & Loss To Sundries			
7	United R.R. & Co. Stock			
	Purchased 350 shs - costing - 40,664 ⁰⁰			
	Sold 350 shs - netting - 40,566 ⁶⁸	9786		
50	Central Transp. Co. Stock			
	Sold 204 shs valued @ 17,757 ⁷⁶ ^{315 Feb}			
	" " " netting 6,158 ⁸⁶	1,598 40		
74	Pgh & W. & L. Ry Bonds			
	Sold 33 Bonds valued @ 25,710 ⁰⁰			
	Sold 33 " netting 24,185 ⁰⁰	4,525 00		
	Total Losses			
	Total			
				315 00
				6,221 26
				6,536 26

B.B.

December 1st 1877

723 Dr L of To.

727 W Bailey Lang & Co

1/2 of profits on NY N & RR
purchase of Steel Rails - see
folio 264 Cash Book - belongs to
W Bailey Lang & Co - charged them when
paid, now closed out the ac

5243 75

5243 75

770 Sundries To Tho^s Morrison

81 Kloman Mining Co Stock

On Nov^r 22nd ^{and} 28th 1873 There was
purchased for Tho^s Morrison 334 shares
of Kloman Mining Co Stock - valued at
This stock having proved a total loss
I hold the Morrison secure on
his investments I take it back at
cost & credit his account with

~~50000~~~~50000~~

167 Interest & Exchange

Mr G. Carnegie - after we said: made no entry, let it stand & let us pay out.

I allowed him each year 12%
on above investment in the Kloman
Mining Stock - & therefore allow
him 12% on \$5,000.00 Jan^y 1st 77 to Jan^y 1/78

60000

783 Expense of To

710 M.D.W. Loomis

Mr Carnegie allows M.D.W.
as salary from him for 1877

80000

M.D.W. has received \$5.00 per kw day

66000

Credit M.D.W. the diff

14000

725 Stock of To Kloman Mining Co

81 Stock -

Tho^s Morrison's % was credited
per agreement with cost of his
334 Shares Kloman Mining Co

50000

Same is valued now @ 7.00 per share

334.00

Since investment was in 1873 the % 4666 00

4666 00

Void -

December 18th 1877

+ Mr Carnegie has this day transferred
 + in blank - placing them in the hands
 of Mr J^r M^cCauley as Trustee - the
 following certificates of M^r Cleveland
 Gas Coal Co stock - namely -
 Number 9 - for 405 Shares
 " 55 - " 445 "
 " 121 - " 284 "
 " 131 - " 133 "
 " 132 - " 93 "
 " 176 - " 88 " Total of 1448 Shs

This stock is to be held by Mr M^cCauley
 as collateral security for all amounts
 held by Ab in Trust for sundry parties
 & to secure these parties from any loss
 by whatever investment may be
 made for their account - & in case
 of Mr Carnegie's decease the proceeds
 of this stock shall be used in settling
 these Trust claims against the Est
 at once - balance of proceeds to be
 handed over to Mr Carnegie's Executors
 after Trust a/c have been settled -

31st

81 Sundries To Gen Expense a/c

198 B^e Smith $\frac{1}{2}$ Janitors wages 4 months to Dec 1/77 32 50 $\frac{1}{2}$ " " 1 " " Jan'y 1/78 7 50 40 00

203 Expense a/c

 $\frac{1}{4}$ Office Rent to Nov = 1st 77 - 3 mo @ 375⁰⁰ 93 75 $\frac{1}{4}$ Janitors Wages " 1st " 3 mo @ 50⁰⁰ 12 50 106 25

191 Suspense a/c To

220 To Lander for

Keokuk & Hamilton Bridge Co Coupon

6 Coupons due April 1st 1877 @ 40⁰⁰ 240 006 " " Oct 1st " @ 40⁰⁰ 240 00

Off Bond 381 - 384 & 484 -

480 00

December 31st 1878

162	Interest in Exchange To sundries			
	Interest on the following trust a/c			
	for the year 1877 - as follows -			
153	Pro Ritchie	7% on running a/c	197	
168	Henry A Dowd	12% " " "	975	
172	Mr C Hogan	12% " " "	1864	
205	Mr D. O. Hill	10% m st to Jan 16/78	10308	
206	Pro Lamberton	8% on running a/c	8829	
210	Mr D. W. Tomin	12% " " "	3993	
220	Geo Lander	10% " " "	194991	
227	E Hutchinson	8% " " "	4069	
228	A K Henderson	8% " " "	8684	
229	W. E. Rogers	8% " " "	1593	
236	Mr & Mrs J. K. Henderson	8% " " "	8905	
269	W. E. Rogers	8% " " "	9386	
270	Thos Morrison	12% " " "	28028	
271	Thos Graham	10% " " "	4436	
274	Pro M. C. Antash	10% " " "	4105	
277	R Anderson	12% " " "	5320	2.956 83

191 Surplus a/c To

270 Thos Morrison

New Kent & Staunton Bridge Bonds

Coupons - 3 due April 1/77 @ 40.⁰⁰/₁₀₀ ea

120 00

#3906392 3 due Oct 1/77 @ 40.⁰⁰/₁₀₀ ea

120 00

240 00

235 Sundries To Lucy Furnace Co - a/c 1/2

235 A Carnegie

Oct 17 Cash handed him in Rgh

250 00

17 paid Pro Bonn, blanking at Benson Cottage

198 38

Nov 6 Cash handed A Carnegie

50 00

16 Rent of safe in Rgh Safe Deposit Co

2 50

30 Montreal Co bill for h^{ts} & c Carson Cottage

21 00

521 88

282 D. Cowley

paid his note due Nov 3rd 77

850 00

162 Interest in Exchange

52 days interest on Shermaser

Loan 25,000.⁰⁰/₁₀₀ - notes given in payment

150 24⁰⁰/₁₀₀

322 50

December 31st 1877

431	Lucy Furnace Co, To Sundries			
283	To D Cowley			
	Nov 3 rd Cash received from him	450 00		
	10 th " " " "	450 00	850 00	
162	To Interest and Exchange			
	3 ^{mo} - int on \$63,000. "Special Loan" @ 9%	1,417 50		
	Int averaged on credits - say \$4,671.28			
	" " " debits - say 4,557.69 diff	113 59	1,531 09	
247	Mr Jno Scott To.			
235	Lucy Furnace Co			
	Mr Carnegie gave Jno Scott his note, to Mr Scott's order, dated Aug 17/77			
	60 days - same was paid when due by Lucy Furnace Co & chg'd, A.C. &c	1,000 00	1,000 00	
235	Lucy Furnace Co To.			
162	Interest and Exchange			
	3 ^{mo} 2 days int @ 9% on \$63,000. " " 1,414 00	1,414 00		
	being 92 days Oct 1/77 to Jan 1/78			
	per statement & above entry they			
	they only allowed 3 ^{mo} (or 90 days) say 1,417 50	1,417 50		
	The charge & they allow diff	31 50	31 50	
218	Lucy Furnace Co Div'd %			
102	To Dividend %			
	Cash Dividend rec'd Dec 3 rd 77	900 00	900 00	
5	Lucy Furnace Co Stock %			
249	To Profit & Loss %			
	per letter of L & Co Jan'y 24/78			
	They transferred \$50,000. " from the A.C. &c of Furnace Co to the individual accounts of partners - % stock			
	A Carnegie's 1/2 of same is 25,000 00	25,000 00	25,000 00	

December 31/78

197 Catharine Hogan To
 225 Stock of.

per her letter of Jan'y 24th 78, to Mr
 Lewis, she only claims 100.⁰⁰ deposited
 Jan'y 1/74 & 3 years int @ 10% - We have
 credited her with 500.⁰⁰ in error - We
 sent 100.⁰⁰ Apr 25th 76 to her & only owe her
 the 3 years interest @ 10% 130.⁰⁰
 We therefore charge her, to correct 40 -

143 97

143 97

35 C & T Steel Co Dividend 1/2 To Sundries
 34 To C & T Steel Co Stock

On folio 240 of this book there is entry of
 dividend to July 1st 1877 increasing stock 1/2 61,250 00
 per Mr. Shinn's letter, July 16th 1878 to Mr. W. L. Lewis
 The amount of stock increase should have been 53,500 00

Balance held subject to order of the Board

7,750 00

233 To Profit & Loss

Dividend of 2 3/4 % to Sept 30th 1877 on 189,700.⁰⁰

13,715 63

162 To Interest & Exchange

On dividend 1/2 to Dec 31/77
 Total Divs 1/2

429 31

21,894 94

197 J. J. Smith To Sundries -

74 To A O R R Income Bonds

Twenty Bonds of 1,000.⁰⁰ ea

No. 1611, 1621, 1623, 1639, 1640, 1641, 1666,

1667, 1685, 1686, 1687, 1688, 1689, 1701, 1702, 1731

1732, 1815, & 1816, - Total 20 - of the

A O R R 7% Income issue sent to
 Mr. John Scott - charge @ 50%

Sent June 12th 1877 - Paid Oct 77, on 10,000 00 10,000 00

233 To J. J. Smith's Loan 1/2

Transfer of entry folio 241 this book - proceeds
 of acceptances of his drafts on A Carnegie 200,000 00

Transfer of Cash received & credited same 1/2
 to pay acceptances above mentioned Dec 4/77 19,686 67

This entry made separating his loan
 1/2 from the Joint Loan 1/2 39,686 67

December 31st 1877.

202	From Scotts Treasr to Sundries			
272	To Scotts			
	Transfer of amount charged of acceptance of Jno Scotts draft folio 239			
	diff 2 acceptances 10000 ⁰⁰ ea	20,000 00		
162	To Interest & Exchange			
	Charged on acceptance above 241	500 00	20,500 00	
233	Profit & Loss to			
272	Jno Scotts			
	Having charged him with all of the Agency drafts - Mr A Carnegie account 1/2 of 1500 ⁰⁰ say	750 00	750 00	
272	Jno Scotts To			
233	Profit & Loss			
	Dividend of A. Steel & Son taken by Jno Scotts - should have been to a Carnegie	4500 00	4500 00	
277	P. Anderson To.			
162	Interest & Exchange			
	per entry folio 240 we credit him	53 20		
	Should have been only	2909		
	deduct on chgo diff	2411	24 11	
233	Sundries To Profit & Loss.			
	To close the yr for 1877.			
102	Dividend of	31,292 15		
162	Interest & Exchange	9834 49		
190	James Kennedy - old balance closed out	500	41,631 64	
162	Interest & Exchange To			
142	Mrs Anna Atten			
	Allowed her for interest 1877	225 00	225 00	
233	Profit & Loss to Sundries			
203	To Expense of To close for 1877	4057 13		
231	" Charity & Gift of " " "	12,106 93		
225	" Stock of - Closing Bk for 1877	27,395 1	24,290 15 30	

January 10th 1878277 C Smith & Sons To Sundries
Fulton &c

Handed them the dividend,
collected on 256 shares United
RR Co of N York Stock and
11 lbs Philadelphia Fulton Ry
Stock amounting in all to 15.35250

276 To W & P Smith

Amount handed C Smith & Sons
by W & P Smith per instructions 16.64750
Same being to pay note for 32.00000

276 W & P Smith To.

275 Fulton &c

Jan 11 proceeds 11 lbs Philad ^a Fulton Ry Co	122 1/2 lb per am	1.34475
14 " 39 " United RR Co	122 " "	4.74825
15 " 100 " Do	122 " "	12.17500
16 " 117 " Do	122 " "	14.24475
Total proceeds being		32.51275

162 Interest & Exchange To.

276 W & P Smith

On running % of proceeds of
United RR Co of N York & payments
to C Smith & Sons - Debit C Smith

915 915

180 Bills Payable To.

277 C Smith & Sons

They paid Mr Carnegie note
Oct 8th 44 no^a 640 lbs Keystone Bridge Co
as collateral - sending same to us at N.Y.
Note being due & paid Jan 11th 78

32.00000 32.00000

January 15th 1878.

Void - see next page -

Keystone Bridge Co Stock Mrs Carnegie
To Keystone Bridge Co Stock

Transfer of 640 Shares of
Keystone Bridge Co Stock to Mrs
Carnegie - In case of trouble or
death of Mr A Carnegie, the
Dividends upon this stock (as well
as the stock itself) are to be
passed Mrs M Carnegie - the stock
having been presented her this day.
Income from same, until stock
is handed Mrs Carnegie, to be
credited as before to Income of
say 640 Shares @

Keokuk & Hamilton Bridge Bond Mrs M Carnegie
To Keokuk & Hamilton Bridge Bond

Mr Jno Scott To S
Interest of

Mr Carnegie & Mr Jno Scott
Made a settlement of his
account up to May 1
1878 - Calculating interest
as about say
and calling the account
an even \$0,000.⁰⁰ due
on May 1st from Mr
Scott to Mr Carnegie

4100 55

Mr Scott gives Mr Carnegie
Edgar Thomson Steel Co stock for
\$0,000.⁰⁰ as collateral on this
sum due - & hereafter interest
will be charged @ 8% -

Mr Wm P Shinn holds the power of
att'y to transfer the Ed Steel Co stock
given by Moffatt to Mr Carnegie

4100 55

January 31st 1878

288 Keystone Bridge Stock, J. & M. McCarneig

53 To Keystone Bridge Stock

Transferred to Mrs. McCarneig

48,000 00

under this date, 640 Shares of

Keystone Bridge Stock - 48,000 00

Certif 200 in name of J. & M. McCarneig - 48,000 00

Income on same to be credited Mrs

Carneig this being an absolute

48,000 00

gift of the stock to her - 48,000 00

288 Keokuk & Hamilton Bridge Bonds, J. & M. McCarneig

76 To Keokuk & Hamilton Bridge Bonds

presented to Mrs. McCarneig today.

70 Keokuk & Hamilton Bridge Bonds

each \$100 - 15-18. 277-279. 375-377. 537-541. 58-62. 291-292. 453-455. 474-476. 580-582. 917-922. 472-476. 637-640. 80%

These bonds are an absolute gift 35,000 00

to Mrs. Carneig & Income on same

is to be credited her & henceforth

35,000 00

289 Western Car Stock, Mrs. McCarneig

56 To Western Car Stock

presented to Mrs. McCarneig

today, Certificate No 307 for

125 Shares of Western Car Stock

standing in her name @ 80% 10,000 00

This is an absolute gift to Mrs

Carneig & the Income on same is

to be credited her & henceforth -

10,000 00

231
289 Charity & Gift of To Mrs. McCarneig Fund

The above entries are made today

& the accounts are kept on these

books that we may collect the

Coupons & dividends as they fall

due for Mrs. Carneig -

Lucas of Mr. A. Carneig's death 90,000 00

These Bonds & Stocks are to be at

once handed over to her individually.

90,000 00

January 31st 1878.

22 ⁵	Sundries To Stock ^{of} Dec 31/77			
10	Columbia Oil Co Stock			
	63 ⁵ Shares now valued @ 75. ⁰⁰	952500		
	63 ⁵ " last year " @ 10. ⁰⁰	635000	317500	
5	Penna RR Co Stock			
	Certificates 37392 for 23 Shares held			
	on old pool ^{of} St Louis Bridge - closed out			
	say 23 shares @ 30. ⁰⁰ per share	69000	69000	
12 ⁵	Pool ^{of} Illinois Bridge Co			
	Closing out the account	4018275	4018275	
22 ⁵	St L & F Bridge RR Co			
	Closing the account	6800	6800	
5 ⁵	Keystone Bridge Co Stock			
	10 shares valued @ 75. ⁰⁰	75000		
	10 " repurchased @ 65. ⁰⁰	65000	10000	
162	Interest & Exchange To			
269	Andrew Forrester			
	We allowed him during the past			
	year of 1877 only 8% should have			
	been 12% difference now credited	7102	7102	
	& balance collected from C. Root & Co			
	Feb'y 12 th			
286	Leelin & Barker To			
52	Pullman Palace Car Co Stock.			
	200 Shs sold @ 77 ³ / ₈ say	1547500		
	Exp Commission on same 50. ⁰⁰			
	" Dividend due February 15 th 400. ⁰⁰			
	" Cost of new certificates 125	45125	1502375	
	195 Shares sold @ 72 ³ / ₄ & dividend			
	of 2 nd per share due Feb'y 15 th	1404075		
	Exp commission 4825		1399250	
	Feb'y 27 th			
162	Interest to sundries			
234	To E. J. Full			
	on notes of H. J. & Co discounted Jan'y 5 th	8401		
286	P. Leelin & Barker			
	on advances ^{of} Pullman stock	1691	10092	

February 1st 1878.

4 Carnegie Bros & Co Stock & Profit & Loss
 233 45% of \$50,000.00 transferred from
 Profit & Loss % of Carnegie Bros & Co
 to the Stock % of the different
 partners % Profit & Loss Jan 1st 77 to Date
 See statement rendered Feb 1st 78 22,500.00 22,500.00

220 Stock % To

231 Charity & Gift %

Closing out of C & G % the gift
 to Mrs Carnegie as it is really
 a reduction of securities on hand
 & an absolute gift & might as
 well be charged to Stock % now as
 at end of year & not leave C & G %
 showing so large until then - 9300000 9300000

25th

102 Sundries To Dividend %

56 Western Car Co Stock

Dividend Feb 1st 1878 \$1.00

24800

79 To West Penna RR Bonds

Coupon February 1st 4 Bonds @ 25th 200

14000

52 Pullman P Car Co Stock

Dividend Feb 1st 259 shares @ 2th

57800

96600

March 1st 1878164 Iowa RR Contracting Co
162 To Interest & ExchangeInterest @ 7% on notes of the Iowa RR
Contracting Co held by A Carnegie. say:3 notes \$1000.00 ea + 30000.00 Dec 1st 76 to Dec 1/77 2,100.00

3 notes + 2100.00 int \$2,100.00 Dec 1/77 to Dec 1/78 561.75

Interest @ 7% on amount advanced by A C
on lands in Iowa taken from Wm Lighton

say 11,350.73 Dec 1/76 to Jan 22/77 - 1 mo 22 days 114.79

" 11,652.26 Jan 22/77 to Dec 1/77 - 10 " 20 " 725.07

" 11,921.92 Dec 1/77 to Dec 1/78 - 2 " 21 " 187.78

Interest @ 7% on open a/c, payments made
for Rent, salaries &c by A Carnegie to Dec 1st

259.90

Total interest charged 3919.29

Lep interest @ 7% on open a/c amounts
received by A Carnegie from Henry Hill
to pay salaries, interest, rent &c to date

386.67

Balance due A Carnegie 3562.62

April 1st 1878.187 To Suspense a/c Keokuk & At Coupon a/c
186 Geo Vander

6 Coupons of N & N Bridge Co

off bond 380-384 in + 454 @ 40.00

say Coupon to 18 due Apr 1st 78

240.00

240.00

187 Keokuk & At Coupon a/c

191 To Suspense a/c:

The Coupons heretofore purchased &c
By A Carnegie, have been charged up in
Suspense a/c - As the payments & purchases
will probably continue, I open an a/c
for Coupons - closing these four suspense a/cAug 13 due Apr 1st 1876 belonging to Geo Smith see next page" 27 " Apr 1st 1876 paid for by A Carnegie 1,080.00" 27 " Oct 1st 1876 " " " 1,080.00" 27 " Apr 1st 1877 " " " 1,080.00" 27 " Oct 1st 1877 " " " 1,080.00

4,320.00

April 1st 1878.

185 Bills Payable To

235 Lucy Furnace Co

For cash paid on notes of
 Mrs G given suffocumator
 in payment of \$25,000.00 loan, see
 entry on page 245 this book.

Notes were dated & as follows

Nov 3/77 @ 4 months for

5000 00

" 6/77 @ 4 " "

5000 00

" 15/77 @ 4 " "

5750 00

" 16/77 @ 4 " "

5000 00

" 17/77 @ 4 " "

5000 00

Amt paid by Lucy Furnace Co and 1/2

\$25.750 00

162 Interest & Exchange To.

235 Lucy Furnace Co

The above notes were due
 by average March 11/14/78

by Lucy Furnace Co under flat amount

charging 18 days interest to April

1st at 25.750.00 @ 9% say

115 88

115 88

171 Allegheny Valley R R Funded Debt Bonds

107 To Dividend 1/2

In payment of Coupons on 7/2,000.00

income Bonds we received in

Cash - 7/9.00 per bond of 1,000.00 say 7.968

Here received in Income Bonds @ par 1100.00

1/2 in Scrip Exchangeable into Bonds 52.00

We credit the 1,100.00 bonds @ value of
 same as standing on books now say 440%

440 00

440 00

240 A V R R Scrip - 1/2 Income Bond Coupons

191 To Expense 1/2

The A V R R Co paid 195.00 on each
 1,000.00 Bond - Scrip for remaining 16.00 - 1,100.00

of Scrip was exchanged for Income Bonds @ par - The
 balance of Scrip left belongs as follows -

A Carnegie 52.00 A D L L L 32.00 2 J P M Candles 4.00

88 80

88 80

held for future distribution

May 1st 1878

226	To K.K. & Hamilton Bridge Coupon To			
229	To Wm Evans			
	1 K.K. Bridge Bond Coupon #374 due April 1/78	40	00	
227	To E. Hutchinson			
	3 K.K. Bridge Coupons #897-899 due April 1/78	120	00	
139	To Wm. Frauke Estate			
	11 K.K. Bridge Coupons #393-402 due April 1/78	440	00	600 00

220 House in Dunfermline, Scotland.

222 To Stock of

Mr A. Carnegie purchased from Mr Jas Alex Hunt of Pittenwey Scotland a house & Ten Charter which he values @ 2000 00

This house he gives to his Nephew Andrew Carnegie of Dunfermline & his wife rent free during the terms of their natural life - this property is situated on Griene St Dunfermline - Sundry Cash payments have been made but the last only has been charged to this account - to make value even 2000 00

as per Mr Carnegie's instructions we debit 161 30

Credit Stock of with balance 1,838 70 1,838 70

Ten payment of £ 2:13:10 Sterling due at Mortmain as each year for the year preceding

52 Pullman Palace Car Co Stock & Dividends

Of the 393 shares of Pullman Stock sold per entry of folio 256 this book 104 shares belongs to & proceeds are credited

284	To Geo Sander proceeds 75 shares @ 73 83	5537	25	
274	" Jno M. Antosh " 3 " @ Do	221	79	
229	" Wm Evans " 2 " @ Do	147	66	
206	" Jno Lamberton " 10 " @ Do	738	33	
227	" E. Hutchinson " 7 " @ Do	516	81	
271	" Thos Graham " 7 " @ Do	516	81	7,678 65

283 Profit & Loss To

52 Pullman P. Car Co

A Carnegie's loss on sale 289 shares 337 40 337 40

May 29th 1878

30	Central Transportation Co			
168	To Henry H. Doro			
	Purchased from him the 3 shares of stock now standing in name of A Carnegie @ cost say:	13238	13238	
162	Interest & Exchange Co			
168	Henry H. Doro			
	Interest in full to date	120	120	
265	Hudson Henry			
162	To Interest & Exchange			
	In full for interest & exchange on his account in full to August 25 th 78 included in his note dated April 25 th 78			
	4 mos due August 25 th for \$1,243. ⁹⁵ —	191 53	191 53	
	See folio 32 - letter book for May 1878 -			
	July 1 st 1878			
102	Shindler To Dividend of			
10	Columbia Oil Co - collected	476 25		
50	Keystone Bridge Co - do	2712 00		
288	Do % Mr Carnegie	1920 00		
56	Western Car Co -	48 00		
288	Do % Mr Carnegie	200 00		
76	Keokuk & Hamilton Bridge Bonds	1630 00		
77	Allegheny Valley Ry & Lake Erie Bonds	1568 00		
78	Union & Logansport Ry Bonds	70 00	8424 25	
235	Shindler To Lucy Burnace Co			
130	A Carnegie			
	Cash handed him per statement			
	April 13 th — Cash —	1000 00		
	20 th — do —	2500 00		
	May 18 th — do —	50 00		
	June 3 rd — do —	2500 00		
	29 th paid Plumber's Bill Cottage at Crossen	28 14	678 14	
162	Interest & Exchange			
	On debits April 1 st to July 1 st per statement -		606 56	

July 1st 1878.

235	Lucy Furnace Co To Sundries		
228	To Profit & Loss a/c		
	3% on \$92,500.00 Capital stock owned by Carnegie in firm of Carnegie & Co	877500	877500
162	To Interest & Exchange		
	91 days interest on \$63,000.00 (the Special Loan 7c) @ 9% to July 1 st	1433 25	
	Interest on credits to the open a/c from April 1 st to July 1 st say	368 90	1802 15

July 31st 1878

188	Davenport Ry Construction Co To		
164	Iowa RR Contracting Co		
	The Iowa RR Contracting Co was charged by Carnegie for 1/2 of the DRY Co with amount paid on bill of Messrs Brown & Campbell of Davenport, Iowa for legal services rendered the Davenport Railway Co - Same is hereby transferred from Iowa RR Co to DRY Co	164 25	
	Payment made June 25 th 1878		164 25

162	Interest & Exchange To		
205	Mr. D O Hill		
	10% interest from January 16 th to July 16 th on the balance to her credit say	2061.64	
		103 08	10308

103	Sundries To Dividend a/c		
	Dividends collected in July 1878		
20	Central Transportation Co	300	
56	Western Cattle Stock	4800	
289	Do 1/2 Mr. Hill Carnegie	20000	25100

188	Mr. Mrs. Jno Henderson To		
284	Geo. Fander		
	£ 10 £ sterling handed them by him as per his letter of August 6 th to J. H. Candlish - he paid them May 1 st 1878 - Cash today Aug 27 th	49 20	49 20

August 31st 1878

148 To Expense ac
 Janitors wages paid from petty cash
 drawn during months of April
 May June July & August 1878 say $\frac{1}{2}$
 $\frac{1}{2}$ of self's Davenport Ry. Constr. Co
 also $\frac{1}{2}$ of incidentals paid

18 75

3 00

21 75

147 To General Expense ac
 paid also Janitors wages for November
 Dec Jan'y Feb'y & March say

18 75

also for Office Rent from November
 1st 1871 to August 1st 1878 - say.

$\frac{1}{2}$ of same $\frac{1}{2}$ of self's D.Ry. Constr. Co -

281 25

300 00

being $\frac{1}{2}$ of $\frac{1}{4}$ of the Expenses say $\frac{1}{8}$ of same
 for Ind. RR Co & Davenport Ry. Co

155 To Bills Receivable

Transfer of the notes now in the
 Bills Receivable ac to the open ac say
 3 notes Feb'y 1/74 demand \$10000⁰⁰ ea

30000 00

214 To Iowa Land ac

Transfer of the Iowa Land ac to open ac
 to settle same per entry below

11921 92

162 To Interest & Exchange

Full to date of full $\frac{1}{2}$ x

1845 22

62 To M^r S^r M^r Bond 1st Mtge

164 To Iowa RR Contracting Co

In settlement of the account against
 the Iowa RR Contracting Co Mr. Lane
 takes M^r S^r M^r Bonds @ 30%

Say 154 Bonds 1000⁰⁰ ea - \$154000⁰⁰

163-166 = 4 & 1481-1482 = 2 & 1651-1775 = 125

162-1386-1398-13 & 1484-1493 = 10 Making 154

\$154000⁰⁰ @ 30% for Committee's agreement 46200 00 46200 00

When making this exchange we gave to
 Blsmith \$901.902.903 & 904 & took in
 Exchange therefor (of old purchase in 1872)

No. 159.160.161 & 162 -

September 11th / 1878

162	Interest & Exchange To			
206	Geo Lambertson			
	in full to October 1 st 1878 on			
	his open ac @ 7%	165 61	165 61	
	October 1 st 1878			
281	At N Bridge Coupon of			
284	To Geo Vander			
	6 Coupons off At N Bridge Bonds			
	No 380 1/2 384 & 454 @ 40 ^{cs} ea			
	Say 6 Coupons, to 18, due Oct 1 st 78	240 00	240 00	
287	At N Bridge Coupon of Funded			
138	To H ^m Funks Estate			
	Coupons off bonds No $\frac{328}{402}$ 4452 - 11 @ 40 ^{cs}	440 00		
227	To Geo L Hutchison			
	Coupons off Bonds No 877/879 - 3 @ 40 ^{cs}	120 00		
224	To W ^m Ames			
	Coupons off bonds No 374 - 1 @ 40 ^{cs}	40 00		
	- Coupons all due Oct 1/1878 -		600 00	
287	At N Bridge Coupon of			
286	To Gafsmith			
	proceeds of 10 ^{cs} ea on 13 Coupons			
	belonging to Gafsmith collector			
	& credited to his ac on drawing			
	Say 10 ^{cs} ea on 13 Coupons due April 76	130 00	130 00	
287	At N Bridge Coupons To			
270	Thos Morrison			
	Coupons off bonds No 390 to 392			
	both included - due April 1 st 1878			
	Say 3 Coupons @ 40 ^{cs} ea	120 00		
	Say 3 Coupons @ 40 ^{cs} ea due			
	Oct 1 st 1878 - also received -	120 00	240 00	

October 1st 1878.

102 Sundries To Divided %
 76 Keokuk & Bridge Bonds
 163 Coupons due today - being Coupon
 of April 1st 1876 on which the Company
 is paying 70⁰⁰ on each coupon -
 say 163 Coupons Apr 1/76 @ 10⁰⁰ ea 1.630.00
 78 Union & Fairport Ry Bonds
 2 Coupons of April 1st 1878 paid
 today - by A. Leclercq @ 35⁰⁰ ea 70.00 17.0000

216 G. F. Maudslayi To Sundries
 37 To Sharp's Ry Construction & stock
 Mr Carnegie says entry on page 197
 of the book should not have been
 made - he still holds claim against
 Mr Maudslayi for the Sharp's Ry
 investments & desires it to stand on
 the books - 150 shs valued @ 10⁰⁰ 15.00
 225 To Stock %
 Stock % was charged with the loss
 on the 150 shs belonging to Mr M^{re}
 see entry pages 197 & 203 this book
 Losses are charged now to G. F. Maudslayi 14985.00 15.00000

OCT 7th 78.
 191 Suspense % To Sundries
 210 To M. O. W. Lewis
 for his share of AORN funding
 Scrip say - partly certif #39 for 88⁸⁰
 M. O. W. Lewis owns 132⁰⁰ of it which he
 sells to Carnegie @ 30% say 960
 216 To G. F. Maudslayi
 He owns part of same certificate & sells
 same for price say 74⁸⁰ @ 30% 144
 225 Stock %

For cash under par being
 70% of 36⁸⁰ say: 36⁸⁰ @ 70% 2576 73680
 240 To Alliance & Trust Co
 Amounting to 82.80

October 7th 1878

290	ABRR Scrip To fundies			
210	To M D W Tomin			
	His share of certificate #673 - say			
	\$45. ⁰⁰ sold A Carnegie @ 30%	13 50		
216	To J. G. Maudslayi			
	His share of same Certificate say			
	\$9. ⁰⁰ @ 30% sold A Carnegie	2 70		
225	To stock y/c			
	{ Cost under par of 54 th - @ 70%	37 80	54 00	
	{ Balance on Coupons paid due Oct 1/78	46 50		
	Total #673	58 30	42 50	
			96 50	
167	Leul Expense y/c			
148	To Expense y/c			
	To close A Carnegie to			
	pay all back Rent due	75 00	75 00	
231	Charity & Gift y/c			
254	To Mrs M Carnegie, Trust y/c			
	Mrs A Carnegie this day order			
	\$30,000. ⁰⁰ additional Reading			
	& Hamilton Bridge Bond given			
	to Mr Carnegie - outright &			
	entry of same made in the books			
	30 Bonds \$1,000. ⁰⁰ each @ 50%	15,000 00	15,000 00	
288	Mrs M Carnegie's Reading & Hamilton Bridge Bond			
76	To Reading & H Bridge Bond y/c			
	An absolute gift of 100 RRR			
	Bridge Bonds had been made			
	to Mr M Carnegie - Bonds have			
	been given her before - see entry on			
	page 254 the book amounting to			
	\$70,000. ⁰⁰ - An exchange of Bonds has			
	this day been made & 30 additional			
	ones given her - she now owns 100			
	900 to 998 & 453 say 100,000. ⁰⁰			
	\$30,000. ⁰⁰ transferred today are			
	valued at books @ 50% say	15,000 00	15,000 00	

October 8th 1878.

241 Mrs L V Fawcett To

75 Union Squareport Ry Bond 7/2

I sell her Bond No 421

of Union Squareport Ry Co - with
Coupon due Oct 1st 78 attached -
at cost of same to me -
say: \$1,000.00 Bond @ 63.7/2

630 00

630 00

77 Allegheny Valley RR Income Bond

102 To Dividend 7/2

Payment of Coupon due on the
Income Bond Oct 1/78 - they paid
\$20.00 on each \$70.00 - \$12.00 on each \$35.00
The Carnegie had a balance due
amounting to \$642.50 they gave
him scrip for 42.50 - and Bond
\$979 for \$1,000.00 - \$10875 for \$500.00
\$32117 for \$100.00 - say \$1,600.00 in all
at value of rest of same Bonds now
held say 40% amount to

640 00

640 00

240 Sundries To M D W Loomis

56 The Western Car Co Stock

Sold back to A Carnegie
Certificate to 152 in his (Ac) name
for 20 Shares of Western Car
Co stock @ par - as agreed -

1,600 00

162 Interest 7/2

Dividend due on Western Car Stock
November 1st 1878 -

+ 32 00 +

77 Allegheny Valley RR Bonds

4 Bonds \$500.00 each sold back
as agreed to cash say - folio 228

2000.00 @ 46% net - amounting

920 00

162 Interest & Exchange

On apec 7/2 to Oct 1st @ 12%
as instructed by A Carnegie

+ 84 34 + 2,636 34

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